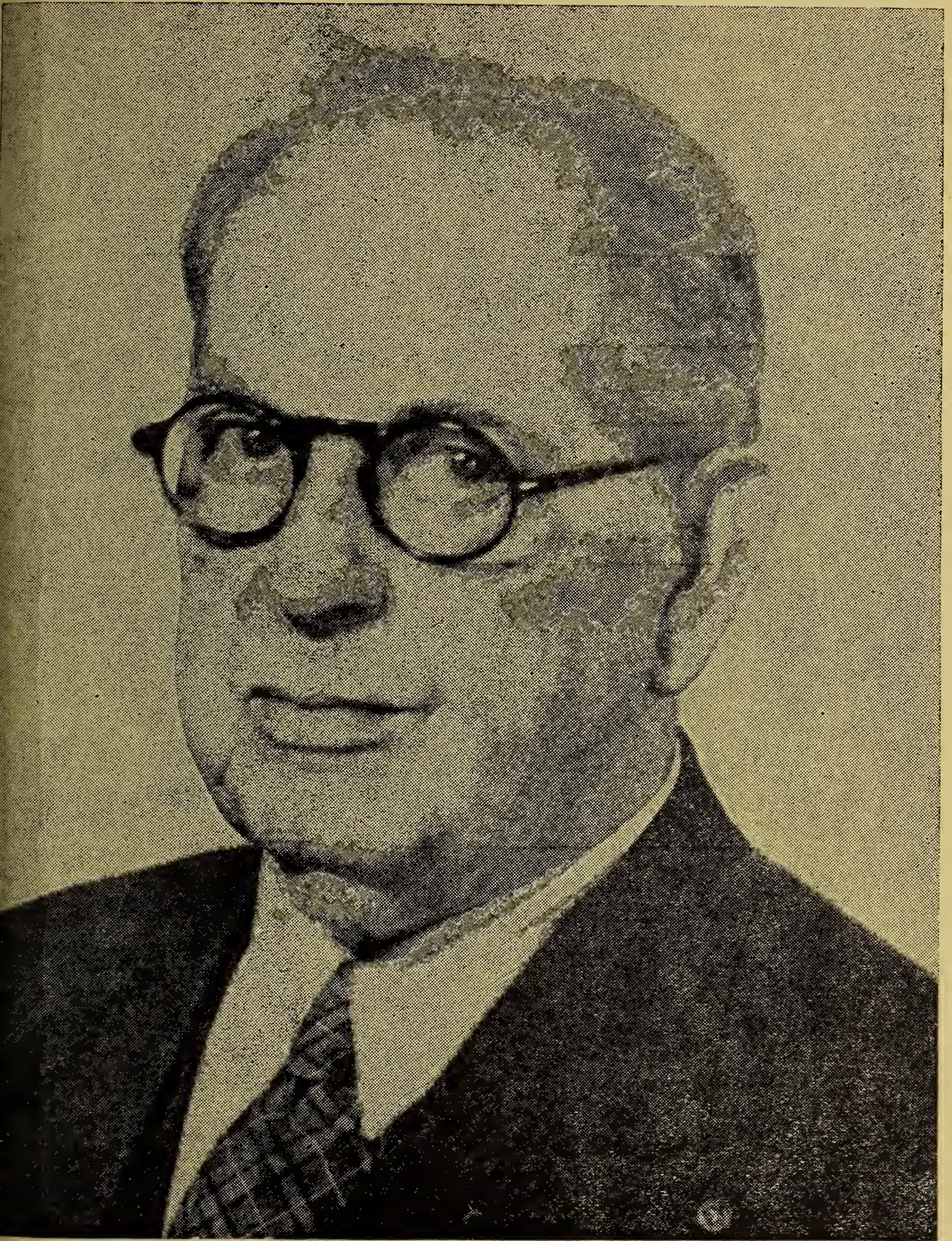
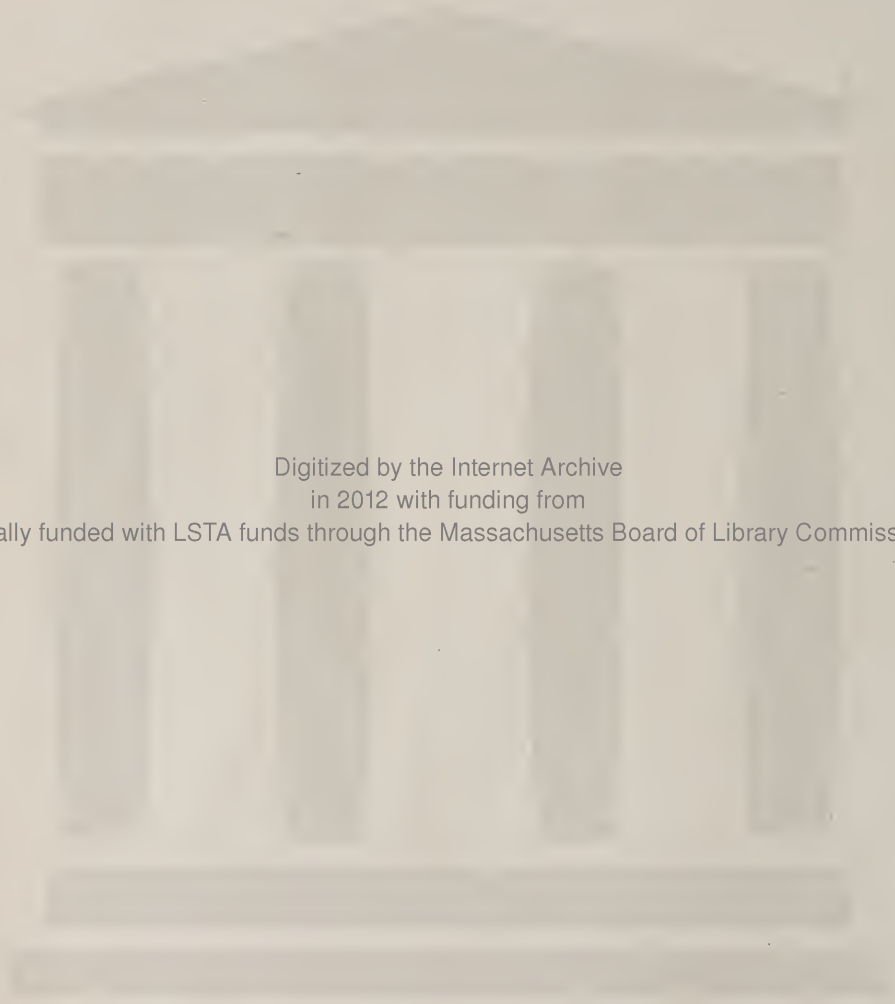


IPSWICH TOWN REPORT



3114 YEAR ENDING DECEMBER 31 1944



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In Memoriam

1863—1944

When death came last September at the end of a long and useful career to the Honourable George A. Schofield there came also the end of an epoch and an era in the history of the town he loved so well and served so faithfully.

It is rare indeed that in one community one personality is so closely linked with its history and development over so long a period of years. George A. Schofield was born April the 26th, 1863, into an Ipswich which was a dreamy town, quite apart from the ferment and the progressivism of the more urban centers in State and County. When he died last September he left the town of his birth adjusted to all the techniques of a modern American town life and the most of this came about through his own personal vision and initiative.

Mr. Schofield was not born into an environment which made him a child of privilege. His father, Cornelius Schofield, was one of the first to leave Ipswich for service in the Civil War. He met a hero's death of wounds received at the Battle of Petersburg in August of 1864. This meant that almost from birth, George Schofield had to be self-sufficient and to depend upon his own initiative. He learned very early in life the worth and dignity of human labor as well as the social attitudes of people more fortunate toward those less fortunate.

Here we discover the key to his life and his character; the dynamics of his personality. From the days of his youth as a fatherless boy he became himself the common man, the average

citizen; he was one of many in like circumstances. So it was that throughout his life he became the spokesman and exponent of the common man, the average citizen; the apostle of the soundest democratic tradition in this country.

His education, in terms of formal education, was in the public schools of Ipswich. His education on the informal side came from living and growing up with a post-war generation and all which that involves. Despite his handicap, of being in part the bread-winner of his family, he graduated from the Manning High School of the Class of 1881.

At this late date we do not think it at all unusual that any boy should be a High School graduate. More than half a century ago things were quite different. If one studies the statistics of the period one soon discovers that a high school education was the prerogative of the few and the favoured. Those who were not of the few and the favoured had to work hard for this opportunity and George A. Schofield was never afraid of hard work.

From his youth up Mr. Schofield had a devotion to the written word and the spoken word. After his graduation from Manning High School he began his career in the field of journalism; first as correspondent of the leading County newspaper, the Salem Evening News, and then later as the owner and editor of his own newspaper. The latter happened while he was still in his twenties through his purchase of the Ipswich Chronicle.

The person who controls the press of a community controls and directs the public opinion of that community. George A. Schofield knew this truism instinctively and if one cares to go through the files of the Ipswich Chronicle of this period one becomes amazed at his mastery of the arts of journalism.

It is very obvious that he knew and recognized at the outset the lethargy of a community which has become smug and self-satisfied; he knew well the tendency of an old New England community to rest on the accomplishments of the past and

not to concern itself overmuch with the future. But this man who had obtained by hard work and sacrifice the town paper loved the town of his birth and he burned with a great desire to awaken it and to place it among the progressive communities of the state. To this end with all the courage and all the daring of youth he slashed to the left and to the right against prejudice; against inertia; against stupid local pride. But it was constructive journalism. He did not seek to tear down save only when it was necessary to do so to initiate the building process. By reading this record of the past one can re-create the impression he must have made; how he must have been branded as a radical and dangerous fellow.

The kind of Ipswich which he advocated during his youthful years as a local journalist he lived to see through his own efforts and vision the Ipswich of his mature years. With growing maturity he soon saw that advocating action through words was not enough; they must be implemented with power from within; thus grew the conviction that political action was the next step and to that end he entered the political life of his town. While still in his twenties he obtained his first political office; that of Town Moderator. This was quickly followed by his becoming in his youth a Town Father, a member of the Board of Selectmen.

From now on he could combine theory and inspiration with practice and hard constructive work. At once he took the most complete course ever taken in Ipswich history in municipal affairs; Assessor, Overseer of the Poor, membership in various town boards, membership and chairmanship of important town committees; all these he did in turn. The result was that during more than half a century there grew up a complete identity of the Town Hall and all that it symbolized with Mr. Schofield.

On the floor of the hall of the Town Hall he soon learned the art of the spoken word, the mastery of an easy and per-

suasive diction, the ability through logic and eloquence to turn the minds of men into the paths of building the Ipswich of his youthful dreaming and high vision.

In the year 1897 he was appointed Postmaster for the Town of Ipswich by President Cleveland and through this position he acquired much practical knowledge of men and the people of his town.

In 1901 he enlarged his political horizons by becoming interested in the political life and problems of the Commonwealth of Massachusetts. In that year he was elected from this district as a member of the Great and General Court of Massachusetts. To the casual reader this statement can mean no more than a statement of fact; to the political historian it means much more for behind this statement lies one of the most amazing political triumphs of the period. Ipswich of that time, as now, was one of the most rock-ribbed Republican centers to be found. Behind the Republican party was all the power of wealth and prestige. Except in the centers of population the Democratic party hardly had any existence at all. George Schofield was a Democrat by conviction; he firmly believed that in the Democratic Party one found best the expressions of the aspirations of the common man.

Under such circumstances as living in the center of a solid Republican area most young men with political aspirations would have trimmed their political sails to the direction of the prevailing winds but this was not the method of Mr. Schofield. His honest convictions were the center and the core of his personality and he would never compromise these convictions for cheap and easy political victory; this quality remained the keynote and secret of his character through the years; it was the thing which drew men to him and made them feel he was a person in whom trust and confidence could be placed.

So it was, that out of bitter and natural opposition, he won representation for this district in the General Court of the

Commonwealth; first as Representative and later as Senator. His sincerity was so great while at the State House, his victory so unusual that he was named as candidate for the Congress of the United States, and later as candidate for the office of Lieutenant Governor of Massachusetts.

During his early busy years Mr. Schofield was attracted by the law as a profession but it was not until he was fifty years of age that he found time to study and to qualify himself in its practice. In due time he was admitted to the Bar and his success was so great that he was shortly named as Special Justice of the Third District Court and later Clerk of the local court. During his later years he occupied with distinction the position of Town Counsel.

So far all these things which we have recorded do but mark the milestones of his career. It is not until one takes the backward look and opens the book of the past and examines its records that one discovers the significance of these milestones.

In his relations with the municipal government of the town, and in his capacity of being able to form a nexus of public interest through his newspaper Mr. Schofield was able to translate far-seeing vision into practical action.

His first great battle for a progressive Ipswich was that which concerned itself with providing the town with its own system of free running water for all. In the face of bitter opposition and at times personal abuse from the ultra-conservative elements of the town, who desired nothing more than things be as they always had been, he won a popular support for this project of a town water supply system. The result of this struggle of long ago, now forgotten, all of us enjoy in our homes our own free running water, our homes are protected against the hazards of fire by the same system and at rates far below the costs of most other towns of equal size.

This victory won he then turned his attention to the

problem of electric power and light for Ipswich. From the start he stood convinced that such things should be from, for and by the popular will. It was the dawn of the era of electric power and light and from the outset the financial interests of Boston were spinning their financial webs to cover an exploitation of whole areas for personal profit. At that period when any community advocated a municipal light and power system the great financial interests brought to bear their immense and subtle power to defeat such projects.

Mr. Schofield met this opposition firmly and by his own eloquence and inexorable logic won over this community to the conviction that power and light should be the common property of all. The result of this long struggle is that all of us of Ipswich enjoy both night and day the cheapest and most efficient power and light to be found in this area. We take all this for granted now but let us not forget that it was won for and given to us through the genius and statesmanship of one man.

No matter where one found Mr. Schofield, whether in the Legislature of Massachusetts or in the Town Hall of Ipswich he was always fighting for the rights of the common man. In the Legislature he was always on the side of the worker, the war veteran and youth hungering for a free education. In the town likewise. Going through the old files of the Ipswich Chronicle one becomes amazed at his vision.

Mr. Schofield was without doubt the first man in Ipswich to realize the potential wealth of Ipswich Beach as a center of recreation for the citizens of Town and County. Long before the days of automobiles he was advocating an electric car line to the beach so that men might enjoy the rest and the beauty there.

Hungry in his youth for the advantages of education Mr. Schofield was always the advocate of higher educational appropriations and the providing of adequate educational facili-

ties. His last great appeal to his fellow citizens as we remember it, was on the floor of the Town Hall for the necessary appropriation of funds for the present High School building. So also through his efforts the Legion Building came into being.

So far we have but traced the course of one life in relation to its community. This leaves the man himself. What was the secret of his personality? What qualities did he have that inspired trust and confidence among men? Most men have an instinctive distrust for the politician; there is always the feeling that the man in political life is working for personal ends. One never had such feelings in regard to Mr. Schofield. His love for Ipswich was so great that personal rewards had no meaning for him. Personal wealth meant nothing to him compared for a common-wealth for all. With his innate abilities he could, without doubt, have amassed a considerable personal fortune. This he never did for money as an end never interested him.

We think it can be said simply and with sincerity that all through his long and devoted career one deep motive coloured all his activities. He wanted others to have and to enjoy all those things which circumstance denied to him in his youth; he wanted the many to have those things which the wealth of the few gave only to the few.

It has been said that history is but the lengthening shadows of great personalities. It can be said in all sincerity that the Ipswich of the last half-century has been the lengthening shadow of the personality of George Schofield. His monument is his town; its pure running water; its own electric light and power; its adequate educational plant; its Legion Building; its full enjoyments of the full rights of and for the common man.

And now in the end I desire to be somewhat personal. The last time I saw and talked with Mr. Schofield was a few days before his death. I was going to the center of the town and passing his home saw that he was about to walk in that

direction so I took him with me in my car. In the Market Place I helped him out and we stood for a space there in the center of the town. He looked about at all he saw with eagerness and affection. Then he turned to me and said; "I will not be seeing these things much longer, my time is running out fast, but there is something wonderful in seeing a place you have loved so long." He then confessed that in a way he would welcome the peace of death for he did not desire to live when he could no longer make a contribution to the life about him.

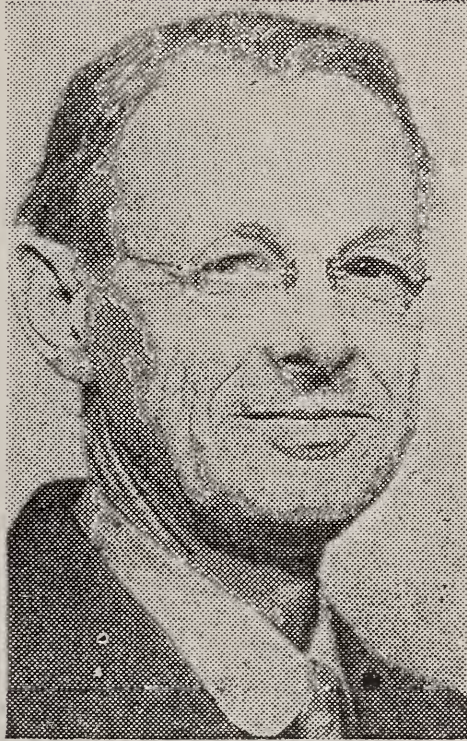
Then I said to him; "Mr. Schofield, when you are gone, people will always remember you and what you have done for us all through the years." He paused a long time lost in thought. Then he turned and placed his hand on my shoulder. He smiled and said, "What I have done is not the important thing; the important thing is that people take up where I have had to leave off and carry on." There was a benediction in his smile and in his words, akin to the benediction of the patriarchs of old as they approached their death.

Now his weary body rests with his loved ones on that hill where I have seen and talked with him many times as he looked out over the sea. His spirit is with the God whose wisdom he followed and in whom was his last trust and confidence.

I feel sure that all of us who have known him as a man among men feel this inspiration of his wise and desire of his last days among us: the desire for neither monument nor recognition, nor praise of men; but rather the desire that we continue where he left off and to carry on through the years in the spirit in which he lived and worked: the spirit of devotion to the common ordinary man and citizen; the greatest good for all through the willing sacrifice of the individual to good ends.

"In memoria aeterna erit justus; ab auditione mala non timebit."

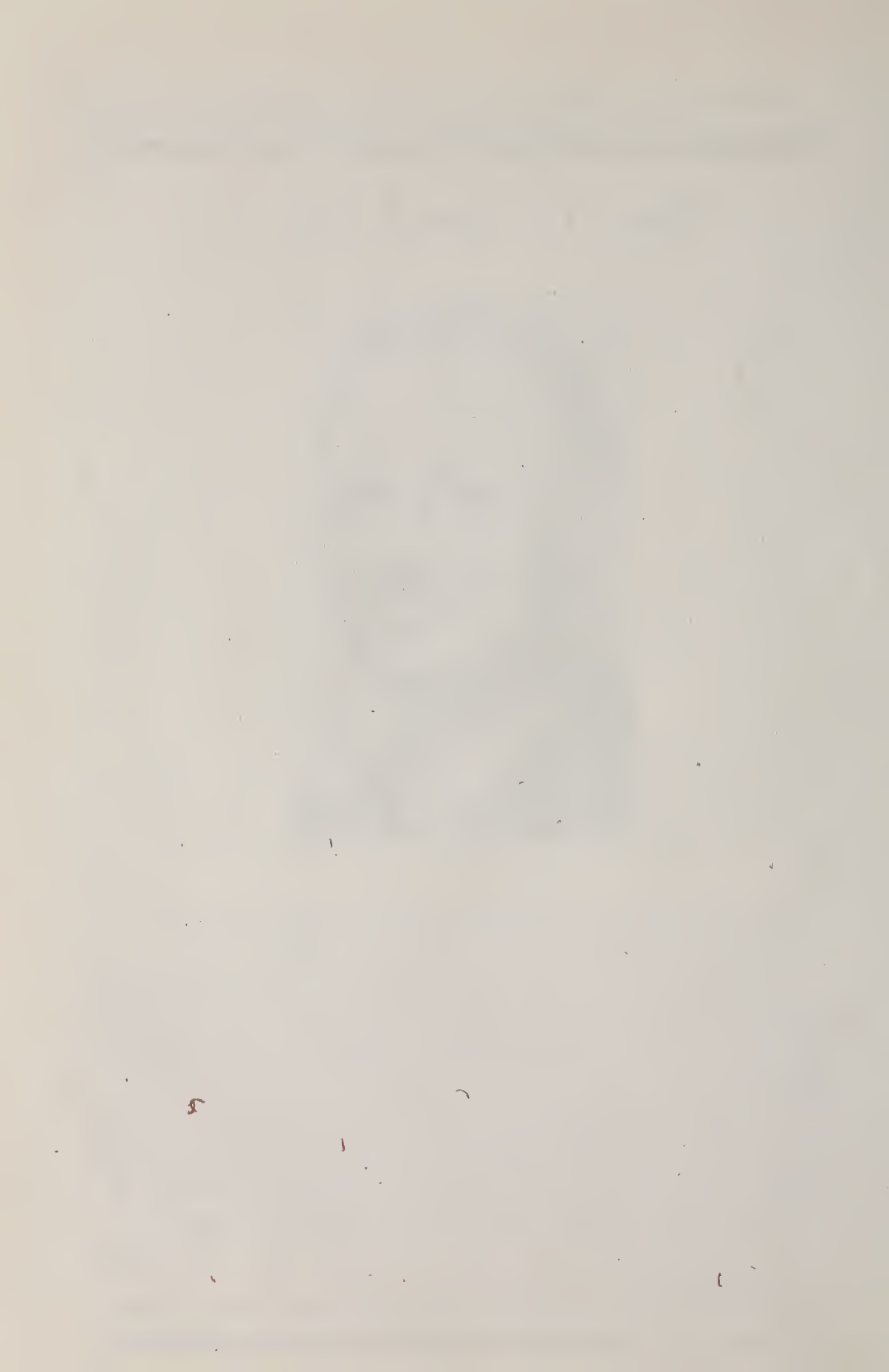
Tribute To James E. Cole, Jr.



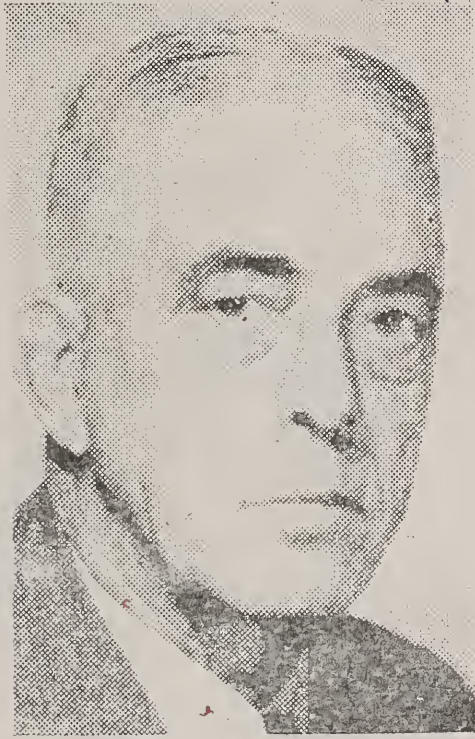
The Municipal Water & Light Department suffered a keen loss in 1944 when death took James E. Cole, Jr.

For 22 years this esteemed member of our community served as a Commissioner. He was first elected to the Board in March, 1922, and was re-elected each time thereafter. He died August 11, 1944. For approximately 12 years he was Chairman of the Board.

Down through the years he acquired a high degree of skill and training in electrical engineering, all of which he placed at the disposal of the taxpayers through his service on the Board. His friendly smile, his quiet affability and his seasoned judgment constitute a real loss to the town and Water & Light Board.



Tribute To Wilbur E. Dupray



Wilbur E. Dupray of High street was the third town official lost to us during 1944. due to death.

Mr. Dupray, who was 61 years old when he died, had been a member of the town government a short time. He was serving as a member of the Board of Registrars.

A resident of the town for a great many years, he was well and widely known here.

1634

1945

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1944

and the

THREE HUNDRED AND ELEVENTH YEAR

of the

TOWN'S INCORPORATION

*Chronicle Publishing Co., Printers
Ipswich, Mass.*

List of Town Officers

ELECTED BY BALLOT

Moderator

Harland Burke	Term expires 1945
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Selectmen

Wallace J. Lathrop	Term expires 1945
John F. Conley, Chairman	Term expires 1946
Brainard C. Wallace	Term expires 1947

Town Clerk

Edward S. Cogswell	Term expires 1947
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Treasurer and Collector

Elwyn F. McCarthy* (In Armed Forces U. S. A.)	Term expires 1945
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*George E. Hodgkins Appointed to serve during vacancy.

Assessors

Worthington H. Mansfield	Term expires 1945
C. Chester Caldwell, Chairman	Term expires 1946
John E. Norman	Term expires 1947

Board of Public Welfare

Walter E. Callahan* (In Armed Forces U. S. A.)	Term expires 1945
George R. Hovey, Chairman	Term expires 1946

Nelson W. Pascoe** (Resigned) Term expires 1947

*Edmund P. Gillis Appointed to serve during vacancy.

**Charles L. Rose Appointed to fill vacancy.

Water and Electric Light Commissioners

George E. Hodgkins Term expires 1945

James E. Cole, Jr., Chairman* (Deceased) Term expires 1946

A. B. C. Mulholland Term expires 1947

*Chester A. Bolles Appointed to fill vacancy.

School Committee

Frederick C. Wilder, D. M. D. Term expires 1945

Paul R. Raupach Term expires 1945

George H. Bouchard Term expires 1946

William F. Hayes, Chairman Term expires 1946

Herman W. Kyes Term expires 1947

James R. Marsh Term expires 1947

Board of Health

Frank L. Collins, M. D. Term expires 1945

Lawrence M. King, Chairman Term expires 1946

Dr. Ernest J. Smith Term expires 1947

Park Commissioners

Henry S. Bowen Term expires 1945

Samuel C. Gordon Term expires 1946

C. Gardner Caverly, Chairman Term expires 1947

Constable

Thomas G. Gauld Term expires 1945

Cemetery Commissioners

Benjamin W. Homans* (Resigned)	Term expires 1945
Ralph K. Whittier, Chairman	Term expires 1946
Arnold R. Richards	Term expires 1947
*Frank R. Starkey Appointed to fill vacancy.	

Clam Commissioner

Henry Shaw	Term expires 1945
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Tree Warden

C. Gardner Caverly	Term expires 1945
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Trustees Great Neck Property

Samuel F. Gordon* (In Armed Forces U. S. A.)	Term expires 1945
J. Alcide Lombard	Term expires 1946
Charles L. Henley, Chairman	Term expires 1947
*Vacancy unfilled.	

APPOINTED OFFICIALS**Accountant**

Brainard C. Wallace	Term expires 1945
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Inspector of Milk

Paul M. Jodoin	Term expires 1945
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Child Hygiene

Frank L. Collins, M. D. Director	Term expires 1945
Muriel E. Riley, Nurse	Term expires 1945

Agent, Board of Public Welfare

Nelson W. Pascoe

Clerk, Board of Assessors

C. Chester Caldwell

Term expires 1945

Inspector of Wires

Clarence J. Dupray

Term expires 1945

Bell Ringer

Guy E. Wells

Term expires 1945

Janitor, Town Hall

Samuel H. Williams

Term expires 1945

Sworn Weighers for Town Scales

Elwyn F. McCarthy (In Armed Forces U. S. A.)

Term expires 1945

Howard N. Doughty

Term expires 1946

Samuel H. Williams

Term expires 1946

Lucy J. Eustace

Term expires 1947

Manager, Water and Light Department

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell

Term expires 1945

Playground Committee

George H. Bouchard	Term expires 1945
Henry S. Bowen, Sr.	Term expires 1945
Clarence J. Dupray	Term expires 1945
Albert Hall	Term expires 1945
John J. McCormack	Term expires 1945
Charles H. Murrish* (Resigned)	Term expires 1945
*Vacancy Unfilled.	

Superintendent of Cemeteries

Benjamin W. Homans

Registrars of Voters

Frank H. Girard, Chairman	Term expires 1945
John A. Kobos	Term expires 1946
Edward S. Cogswell	Term expires 1947
Wilbur F. Dupray * (Deceased)	Term expires 1947
* J. Vincent Hubbard, Appointed to fill vacancy.	

Town Counsel

Hon. George A. Schofield (Deceased)	Term expires 1945
Hon. George H. W. Hayes, Acting Town Counsel	

Chief of Police

Frank Machaj* (In Armed Forces U. S. A.)	
*Byard Horsman	Acting Chief

Engineers of Fire Department

Samuel W. Atherley, Chief	Term expires 1945
Lionel Sheppard	Term expires 1945
Edward H. Smith, Chief* (Resigned)	Term expires 1945
*Steward J. Pollock Appointed to fill vacancy.	

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly

Term expires 1945

Forest Warden

Frank O'Malley

Term expires 1945

Sealer of Weights and Measures

Theo H. Boylan

Term expires 1945

Superintendent of Streets

Francis E. Wood

Term expires 1945

Inspector of Animals

G. Loring Woodbury

Term expires 1945

Inspector of Slaughtering

Hilmer H. Lindgrin

Term expires 1945

Sanitary Agent

Paul M. Jodoin

Term expires 1945

Town Forest Committee

Samuel C. Gordon

Term expires 1945

C. Gardner Caverly

Term expires 1946

Joseph E. Thomas

Term expires 1947

Dog Officer

Thomas G. Gauld* (Resigned)

Term expires 1945

*Byard Horsman Appointed to fill vacancy.

Finance Committee

Charles E. Goodhue, Jr.***	Term expires 1945
Louis Bournazos*	Term expires 1945
Jesse M. Morehouse**	Term expires 1945
Jerome Richardson, Chairman*	Term expires 1946
Wilmot E. Hall, Secretary***	Term expires 1946
Walter E. Lezon**	Term expires 1946
M. Charles Arthur*	Term expires 1947
Edward J. Marcorelle**	Term expires 1947
Edmund H. Kelleher***	Term expires 1947

* Appointed by Town Meeting.

** Appointed by Selectmen.

***Appointed by Moderator.

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1944



Chronicle Publishing Co., Printers

Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 30th, 1944 together with the reports of various departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant.

RECEIPTS

Taxes Current Year:

Property	221,209.58	
Poll	3,042.00	224,251.58

Taxes Previous Years:

Property		30,744.39
Tax Titles	6,017.11	
Tax Title Possessions	6,477.50	12,494.61

From State:

Income Tax	28,196.00	
Corporation Tax Business	19,687.30	
Lieu of Taxes	2,205.03	
Meal Tax	1,238.05	51,326.38

Licenses and Permits:

Liquor	4,656.00	
Amusement	63.00	
Theatre	60.00	
Common Victualler	44.00	
Pasteurizing	40.00	
Junk	40.00	
Pistol	32.50	
Auto Dealer Class 1	30.00	
Milk	28.00	
Bowling Alley	16.00	
Pool and Billiards	12.00	
Auto Dealer Class 2	10.00	
Motor Vehicle Junk Class 3	10.00	
Methyl Alcohol	10.00	
Rendering	10.00	
Innholder	8.00	
Vault	6.00	
Oleomargarine	6.00	
Ice Cream	5.00	
Garbage	4.00	
Overnight Cabin	2.50	
Sea Worm	2.50	
Hawker	2.00	5,097.50

Fines and Forfeits:

Third District Court	193.00
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Grants and Gifts:**Federal**

U. S. Old Age Assistance, Adm.	791.46
U. S. Old Age Assistance, Assistance	23,745.13
U. S. Aid to Dependent Children, Adm.	77.79
U. S. Aid to Dependent Children, Aid	1,248.00

State

Highways Chapt., 569 Acts 1943	10,223.92
Chapter 90 Maintenance	700.00
English Speaking Classes	265.50
Vocational Education	168.25

County

Dog Tax Refund	787.52	38,007.57
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Special Assessments:

Moth Added to Taxes	139.00
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Privileges:

Motor Vehicle Excise Taxes	6,508.28
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General Government:

Selectmen

Sale of Property	472.00	
Court Room Rent	325.00	
Infirmary Rent	220.00	
Heard House Rent	190.00	
Wharf Rent	180.00	
80 High St., Rent	176.25	
78 High St., Rent	156.00	
Memorial Building Rent	80.00	
Town Hall Rent	40.00	
Fire Insurance, Town Wharf	156.50	
Scale Receipts	45.10	2,040.85

Treasurer and Collector

Costs and Penalties on Taxes	74.55	
Land Court Costs	43.00	
Tax Title Releases	20.00	
Certificate of Lien	3.00	.140.55

Police

Ambulance and Police Car	446.00
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Fire

Labor Services	3.25
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Moth

Insect Extermination	424.95
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Shell Fish Benefits

Reimbursement from State		21.61
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Weights and Measures

Fees		75.60
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Health

Tuberculosis Subsidy	875.00	
Rabies	96.00	
Subsidies Cities and Towns	9.14	980.14

Highway

Use of Equipment	386.20	
Sale of Materials	194.06	580.26

Public Welfare

State		395.08
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Old Age Assistance

State	23,496.82	
Cities and Towns	376.17	23,872.99

Aid to Dependent Children

State		1,279.90
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Soldier's Benefits

State Aid	410.00	
World War II Allowances	140.00	550.00

Education

Tuition, Cities and Towns	2,575.50	
Tuition, Individuals	85.00	
Sale of Materials	287.08	
Feoffees Grammar School	2,000.00	4,947.58

Trustees Great Neck

Rent of Lots		193.34
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Electric Light:

Sale of Light and Power		162,875.23
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To Reduce

Water:

Sale of Water	31,850.87	
Water Liens to Taxes 1943	273.92	
Water Liens to Tax Titles	130.00	
Water Liens	75.56	
Water Liens to Taxes 1944	23.04	32,353.39

Cemeteries:

Interments	1,099.50	
Sale of Lots	637.00	
Insurance, Damage Claim	75.00	1,811.50

Interest:

Taxes	879.65	
Tax Titles	379.66	
Meter Deposits	123.28	
Motor Vehicle Excise Taxes	.04	1,382.63

To Reduce Tax Rate:

Ipswich Municipal Light Department	11,000.00
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Trust Funds:

Income from Investments

R. T. Crane Jr., Picnic Fund	1,250.00	
Cemetery Trust Fund	625.00	
Eunice C. Cowles Fund	250.00	
Martha I. Savory Fund	4.00	2,129.00

Withdrawals from Funds

Cemetery Trust Fund, Care of Graves	1,195.75	
Eunice C. Cowles Fund, Scholarships	300.00	
William G. Brown Fund, Gas Box Police Department	236.52	
John T. Kimball Fund, Library	25.62	1,757.89

Agency and Trust:

Federal Tax Payroll Deductions	19,620.73	
Post War Rehabilitation, Electric Light	18,000.00	
Cemetery Perpetual Care Bequests	1,825.00	
Dog Licenses	964.40	
Meter Deposits	306.52	40,716.65

Tailings:

Sundry Persons	795.98
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Refunds:

Old Age Assistance, Assistance	210.50	
Chapter 90, Maintenance	100.00	
Highway	68.50	
Treasurer and Collector	60.75	
Fire	42.59	
Civilian Defense	33.11	
Public Welfare	31.82	
Meter Deposits	22.05	
Education	15.70	
Memorial Day	15.00	
Health	15.00	
U. S. Grant, Old Age Assistance	5.00	
Aid to Dependent Children	5.00	
Selectmen	3.83	
Accountant	1.45	
Forest Warden	1.20	
Memorial Building	.50	
Tree Warden	.45	632.45

Total Receipts, Cash	660,169.13
Balance Jan., 1, 1944	179,493.93

\$839,663.06

PAYMENTS

Recapitulation of Departmental

Expenditures	515,891.83
Federal Tax, Payroll Deductions	19,620.73
Dog Licenses Paid to County	966.20

Trust Funds Deposited:

Post War Rehabilitation Fund	50,000.00	
Cemetery Perpetual Care Bequests	1,825.00	
R. T. Crane Jr., Picnic Fund	1,187.00	
Cemetery Perpetual Care Income	625.00	
Eunice C. Cowles Fund	250.00	
Martha I. Savory Fund	4.00	53,891.00

Trust Fund Expenditures:

R. T. Crane Jr., Picnic Fund	63.00	
John C. Kimball Fund	25.62	88.62

Taxes:

State Tax	14,278.00	
County Tax	12,176.25	
Essex County Sanatorium	3,855.70	
Auditing Tax	1,500.59	
State Parks and Reservations	270.81	32,081.35

Refunds:

Electric Light Accounts Receivable	1,535.88
Electric Light Meter Deposits	238.21
Electric Light Meter Deposits	

Int., Accrued	4.37	
Real Estate Taxes 1944	216.00	
Poll Taxes 1944	2.00	
Interest on Taxes 1943	.30	
Motor Vehicle Excise Taxes 1944	21.38	
Motor Vehicle Excise Taxes 1943	6.01	
Tailings	18.00	
Surplus Revenue, Fee Overpayments 1943		
Weights and Measures	8.02	
Health	.50	2,050.67
Total Payments		<hr/> 624,590.40
Balance Dec., 30, 1944		215,072.66
		<hr/> \$839,663.06

EXPENDITURES

GENERAL GOVERNMENT

Moderator

Appropriation	100.00
Moderator:	
Harland Burke	100.00

Selectmen

Appropriation	4,493.83	
Transfers-Reserve Fund	385.00	
Refunds	3.83	
		4,882.66
Town Report	2,035.50	
Salaries	1,368.00	
Printing and Advertising	224.21	
Tax Title Possessions	185.82	
Care of Buoys and Floats	175.00	
In Memoriam Certificates	135.00	
Annotated Laws of Mass.	118.40	
Supplies	87.19	
Legal Settlement	50.00	
Telephone	49.80	
Dog Officer	43.10	
Entertainment, A. E. Stokes	39.78	
Postage and Express	30.00	
Posting Warrants	28.00	
Dues	25.00	
Flowers	25.00	
Town Wharf	22.50	
Dennison School	22.25	

Repairs to Equipment	13.00	
Travel and Expense	11.71	
Heard House	7.40	
Photostatic Copies	6.40	
	<hr/>	
	4,703.06	
Transferred to Revenue	179.60	
		4,882.66

Town Report:

Chronicle Pub. Co., Inc.	1,723.20	
Stanley A. Hull	136.00	
Henry S. Bowen	80.00	
Alex Gallant	50.00	
George Coleman Co.	46.30	2,035.50

Salaries:

Selectmen

John F. Conley,	
Chairman	239.17
Bernard M. Sullivan,	
Chairman	60.83
Wallace J. Lathrop	200.00
Brainard C. Wallace	159.46
John F. Conley	40.54

Inspector of Wiring

Clarence J. Dupray	230.83
Gordon D. Player	69.17

Clerk

Lucy J. Eustace	208.00
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Secretary, Finance Committee

Wilmot E. Hall	100.00	
Bell Ringer		
Guy Wells	60.00	1,368.00

Printing and Advertising:

Chronicle Pub. Co., Inc.	159.96	
Stanley A. Hull	34.25	
Henry S. Bowen	30.00	224.21

Tax Title Possessions:

Auctioneer		
Augustus J. Barton, Jr.	50.00	
Repairs		
Edward H. Smith	20.25	
William Patterson & Son	13.00	
W. E. Atkinson	5.70	
John W. Goodhue Corp.	5.27	
Water		
Ipswich Water Dept.	26.00	
Insurance		
Bernard M. Sullivan, Agent	21.60	
Auction Advertisement		
Chronicle Pub. Co., Inc.	12.00	
Bernice B. Arsenault	8.00	
Abstracting Description		
Althea Harding	20.00	
Truck Hire		
Alex Gallant	4.00	185.82

Care of Buoys and Floats:

Ernest O. Peabody	175.00
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In Memoriam Certificates:

Ward's	135.00
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Annotated Laws of Mass:

Lawyers Coop. Pub. Co.	118.40
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Supplies:

H. B. McArdle	53.58	
Hobbs and Warren, Inc.	15.66	
Crowley and Lunt	12.50	
D. L. MacDonald Co.	4.25	
Comm. of Public Safety	1.20	87.19

Legal Settlement:

Edna M. E. Baylor	50.00
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Telephone:

New Eng., Tel., & Tel., Co.	49.80
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Dog Officer:

Thomas G. Gauld	43.10
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Entertainment, A. E. Stokes:

John F. Conley	39.78
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Postage and Express:

U. S. Post Office	25.00	
Lucy J. Eustace	4.48	
Howard N. Doughty	.52	30.00

Posting Warrants:

Thomas G. Gauld	28.00
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Dues:

Assoc., of Town Finance Committee	10.00	
Essex City Selectmen's Association	9.00	
Mass. Veteran's Service Association	6.00	25.00

Flowers:

Gordon Greenhouses, Inc.	25.00
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Town Wharf:

Insurance The Barker Agency	22.50
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Dennison School:

Auctioneer Augustus J. Barton, Jr.	10.00	
Insurance Bernard M. Sullivan, Agent	7.00	
Auction Advertisement Chronicle Pub. Co., Inc.	5.25	22.25

Repairs to Equipment:

Royal Typewriter Co., Inc.	13.00
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Travel and Expense:

Brainard C. Wallace	9.21	
Howard N. Doughty	2.50	11.71

Heard House:**Water**

Ipswich Water Dept.	3.90	
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Signs

Henry S. Bowen	3.50	7.40
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Photostatic Copies:

Registry of Probate		6.40
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SELECTMEN — UNPAID BILLS

Appropriation	55.75
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Surveys and Plans:

Thomas A. Appleton	55.75
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ACCOUNTANT

Appropriation	3,360.00	
Bonus	400.00	
Refund	1.45	
		3,761.45

Accountant-Salary and Bonus	2,400.00
Clerk-Salary and Bonus	1,078.14
Supplies	106.22
Telephone	38.68
Repairs to Equipment	18.50
Postage	5.00

 3,646.54

Transferred to Revenue	114.91
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3,761.45

Accountant:

Brainard C. Wallace	1,754.04	
Howard N. Doughty	645.96	2,400.00

Clerk:

Lucy J. Eustace	1,032.00	
Howard N. Doughty	46.14	1,078.14

Supplies:

H. B. McArdle	66.00	
Chronicle Pub. Co., Inc.	14.50	
D. L. MacDonald Co.	13.80	
Commonwealth of Mass.	4.94	
Standard Dup. Machine Co.	4.03	
Daigneau & Co.	1.60	
Underwood Elliott		
Fisher Co.	.75	
Munroe-Arnold-Merritt		
Express Co.	.60	106.22

Telephone:

New Eng., Tel., & Tel., Co.	38.68
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Repairs to Equipment:

Royal Typewriter Co., Inc.	18.50
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Postage:

U. S. Post Office	5.00
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TREASURER AND COLLECTOR

Appropriation	8,984.40	
Bonus	700.00	
Refunds	60.75	
		9,745.15
Treasurer and Collector	3,918.57	
Clerical	3,150.68	
Surety Bonds	543.75	
Postage	483.28	
Legal Services	329.20	
Supplies	269.34	
Equipment	166.50	
Telephone	68.06	
Insurance	60.00	
Tax Title & Water Lien Releases	20.00	
Citation Publication	20.00	
Travel and Dues	7.00	
Rent Safe Deposit Box	6.00	
Advertisement	4.00	
Express	1.14	
Exchange Charge	.25	
	9,047.77	
Transferred to Revenue	697.38	
		9,745.15

Treasurer and Collector, Salary and Bonus:

George H. Hodgkins		
(Acting)	2,425.87	
Elwyn F. McCarthy	1,492.70	3,918.57

Clerical, Salary and Bonus:

Gladys M. Poole	1,760.00	
Gladys L. Goodhue	1,390.68	3,150.68

Surety Bonds:

Bernard M. Sullivan,		
Agent	333.75	
Damon & Damon	205.00	
Maryland Casualty Co.	5.00	543.75

Postage:

U. S. Post Office	483.28
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Legal Services:

Laurence F. Davis	254.20	
Raymond M. Sullivan	75.00	329.20

Supplies:

A. W. Lafond & Co.	157.85	
H. B. McArdle	56.05	
Todd Sales Co.	23.50	
A. W. Babbitt Co., Inc.	12.00	
Stanley A. Hull	8.50	
Hobbs & Warren, Inc.	8.26	
D. L. MacDonald	3.18	269.34

Equipment:

Remington Rand, Inc.	166.50
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Telephone:

New Eng., Tel., & Tel., Co.	68.06
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Insurance:

The Barker Agency	60.00
Tax Title & Water Lien Releases:	
Registry of Deeds	20.00

Citation Publication:

Land Court	20.00
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Travel and Dues:

Elwyn F. McCarthy	7.00
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Rent Safe Deposit Box:

First National Bank of Ipswich	6.00
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Advertisement:

Chronicle Pub. Co., Inc.	4.00
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Express:

Railway Express Agency	1.14
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Exchange Charge:

First National Bank of Ipswich	.25
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ASSESSORS

Appropriation	2,895.00	
Bonus	200.00	
		3,095.00
Clerk-Salary and Bonus	1,700.00	
Assessors	600.00	
Clerical Services	295.00	
Travel and Expenses	187.50	
Abstract Deeds	133.66	
Supplies	77.48	
Telephone	59.70	
Repairs to Equipment	25.50	
Dues	3.00	
Postage	1.00	
Express	.51	
	<hr/>	
	3,083.35	
Transferred to Revenue	11.65	
		3,095.00

Clerk:

C. Chester Caldwell	1,700.00
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Assessors:

C. Chester Caldwell	200.00	
John E. Norman	200.00	
Worthington H. Mansfield	200.00	600.00

Clerical Services:

Percy E. Bennett	295.00
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Travel and Expenses:

C. Chester Caldwell	152.50	
John E. Norman	35.00	187.50

Abstract Deeds:

Lilla D. Stott	77.68	
Lilla Stott Turner	55.98	133.66

Supplies:

Hobbs & Warren, Inc.	70.38	
D. L. Macdonald Co.	3.65	
The Stoneham Independent	1.00	
Allen Wales	1.00	
H. B. McArdle	.95	
John W. Goodhue Corp.	.50	77.48

Telephone:

New Eng., Tel., & Tel., Co.	59.70
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Repairs to Equipment:

Edward's Typewriter		
Exchange	17.50	
Allen Wales	8.00	25.50

Dues:

Association of Mass., Assessors	3.00
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Postage:

U. S. Post Office	1.00
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Express:

Railway Express Agency	.51
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LAW

Appropriation	600.00	
Transfer-Reserve Fund	275.00	
		875.00
Town Counsel	850.00	
Legal Services	25.00	
		875.00

Town Counsel:

Hon. George A. Schofield	500.00	
George H. W. Hayes	350.00	850.00

Legal Services:

Raymond M. Sullivan	25.00
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TOWN CLERK

Appropriation	1,907.50	
Bonus	200.00	
		2,107.50
Town Clerk	1,450.00	
Recording & Indexing Returns	306.50	
Supplies and Printing	187.76	
Birth and Death Returns	48.50	
Telephone	36.59	
Postage	24.00	
Surety Bond	7.50	
Dues	3.00	
Express	.41	
	<hr/> 2,064.26	
Transferred to Revenue	43.24	
		2,107.50

Town Clerk, Salary and Bonus:

Edward S. Cogswell	1,450.00
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Recording and Indexing Returns:

Edward S. Cogswell	306.50
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Supplies and Printing:

H. B. McArdle	68.45	
Robinson Seal Co., Inc.	48.43	
D. L. Macdonald Co.	23.28	
Chronicle Pub. Co., Inc.	24.00	
Crowley and Lunt	12.50	
L. E. Muran Co.	6.70	
The American City Mag.	2.00	
Daigneau & Company	1.50	
Hobbs & Warren, Inc	.90	187.76

Birth and Death Returns:

Frank L. Collins, M. D.	21.25	
John J. Pallotta, M. D.	7.25	
Charles T. Ames, M. D.	4.25	
Henry F. Larchez, M. D.	2.50	
Ralph K. Whittier	6.25	
E. M. J. Scabill	3.25	
Howard J. Blake	2.75	
Harry G. Cleveland	1.00	48.50

Telephone:

New Eng., Tel., & Tel., Co.	36.59
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Postage:

U. S. Post Office	24.00
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Surety Bond:

The Barker Agency	7.50
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Dues:

Mass. Town Clerks Assoc.	3.00
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Express:

Agawam Dispatch	.41
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ELECTION AND REGISTRATION

Appropriation		2,337.00
Election Officers and Services	974.83	
Printing and Advertising	300.13	
Listing	281.46	
Registrars	225.00	
Clerk	150.00	
Supplies	105.76	
Police	65.76	
Clerical Services	50.00	
Transportation-Listing	38.12	
Postage	35.00	
Meals-Election Officers	32.50	
Rental of Equipment	9.00	
Labor	7.25	
Investigation	1.00	
	<hr/>	
	2,275.81	
Transferred to Revenue	61.19	
		2,337.00

Election Officers and Services:

Edward S. Cogswell	73.56
Frank H. Girard	48.37
George Mourikas	36.94
Nelson W. Pascoe	36.50
Brainard C. Wallace	34.19
John F. Conley	32.07
John Kobos	30.56
Bernice Arsenault	29.07
Adelaide Hodgkins	27.19
Henry W. Somers	26.81
Althea Harding	21.56
Kenneth Clapp	21.39

Eva Woodbury	21.19
Thelma Carey	21.19
Roland Bowen	21.19
Katherine Hurley	21.19
Daisy Poor	21.19
Mary Lombard	21.19
Blanche K. Patch	21.19
Margaret Harrigan	21.19
Rose Barbati	18.19
Sophie Wennerberg	18.19
Mary B. Wells	18.19
Grace M. Lombard	18.19
Gilda Ryan	17.06
Doris Chambers	15.19
Nora Moynihan	15.19
Ruth Curtis	15.19
Stella Smith	12.56
Mary L. Burns	12.56
Lila Gilbert	12.19
Edith Cunningham	11.63
Hildred D. Kelleher	11.43
A. B. C. Mulholland	11.43
Bessie Clapp	11.06
J. Vincent Hubbard	10.00
Lucy E. Brown	9.56
Aime Howard	9.56
Ann Marcorelle	9.56
Margaret Blaquiere	9.56
Mary Kisiel	9.56
Wallace J. Lathrop	9.18
Dorothy M. Cole	6.56
William A. Scahill	6.50
C. Elizabeth Conley	6.56
Helen Campbell	6.56
William T. Dunbar	6.56
Myrtle Lyman	6.56

Benjamin H. Davis	6.56	
Alyce V. Ernest	6.56	
Mary A. Priczwiski	6.56	
J. W. Goot	6.56	
Clarence Smith	6.38	
John Blunda	5.63	
Edmund Gillis	5.63	
Elmer Smith	5.63	
Henry F. Hills	5.00	
Raymond Sullivan	5.00	
James Stewart	3.00	974.83

Printing and Advertising:

Stanley A. Hull	259.50	
Chronicle Pub. Co., Inc.	40.63	300.13

Listing:

John A. Kobos	107.52	
Frank H. Girard	92.87	
Bernice B. Arsenault	81.07	281.46

Registrars:

Frank H. Girard	75.00	
John A. Kobos	75.00	
J. Vincent Hubbard	40.62	
Henry H. Hills	18.75	
Wilbur E. Dupray	15.63	225.00

Clerk:

Edward S. Cogswell	150.00
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Supplies:

Robinson Seal Co., Inc.	45.06	
H. B. McArdle	41.25	
Keystone Envelope Co.	6.15	
Chronicle Pub. Co., Inc	4.25	
L. E. Muran Co.	4.00	
D. L. Macdonald Co.	2.95	
Spaulding Moss	2.10	105.76

Police:

Joseph H. Leet	19.12	
Gordon Ewing	10.99	
Byard Horsman	9.37	
Horace Dunbar	9.00	
Edward Blauvelt	8.52	
Stanley Surpitski	4.50	
Joseph Arcisz	4.26	65.76

Clerical Services:

Bernice B. Arsenault	50.00
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Transportation-Listing:

Frank H. Girard	38.12
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Postage:

U. S. Post Office	35.00
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Meals-Election Officers:

Atlas Lunch	17.50	
W. R. C. No. 42	15.00	32.50

Rental of Equipment:

Edward's Typewriter Ex.	9.00
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Labor:

Edward H. Smith	7.25
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Investigation:

Thomas G. Gauld	1.00
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TOWN HALL

Appropriation	3,029.80	
Transfer-Reserve Fund	308.60	
Bonus	200.00	
		3,538.40
Janitor	1,700.00	
Fuel	637.58	
Electricity	290.46	
Labor	285.50	
Repairs	169.27	
Insurance	154.80	
Supplies and Materials	148.61	
Gas	89.82	
Signs	15.00	
Water	13.05	
Laundry	12.00	
	<hr/>	
	3,516.09	
Transferred to Revenue	22.31	
		3,538.40

Janitor. Salary and Bonus:

Samuel H. Williams	1,700.00
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Fuel:

Lathrop Brothers	637.58
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Electricity:

Ipswich Municipal Light Plant	290.46
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Labor:

Joseph H. Leet	267.15	
Edward H. Smith	10.35	
David C. Williams	3.00	
Horace Hebb	2.00	
Herbert Dodge	2.00	
Robert Leet	1.00	285.50

Repairs:

Donald C. Trussell	91.40	
William Patterson & Son	50.15	
Ipswich Electric Shop	18.41	
W. E. Atkinson	9.31	169.27

Insurance:

Bernard M. Sullivan,		
Agent	137.60	
Damon and Damon	17.20	154.80

Supplies and Materials:

Geo. B. Robbins		
Disinfect. Co.	49.50	
Ipswich Electric Shop	19.01	
Electric Light Dept.	16.50	
John W. Goodhue Corp.	14.71	
L. B. Philbrick Co.	11.80	
H. B. McArdle	11.50	
M. D. Stetson Co.	9.21	
Ipswich Meat Market	8.51	
A. P. Marcorelle		
Co., Inc.	4.30	
United Sweeping Compound		
Corp.	2.70	
Ipswich Motor Co., Inc.	.50	
Marcorelle Bros.	.37	148.61

Gas:

North Shore Gas Co.	89.82
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Signs:

Donald Hamm	15.00
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Water:

Ipswich Water Dept.	13.05
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Laundry:

Elsie Williams	12.00
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TOWN HALL IMPROVEMENTS

Appropriation		1,800.00
Contract	641.34	
Materials, Supplies, Labor	636.56	
Equipment	83.75	
	<hr/>	
	1,361.65	
Balance to 1945	438.35	
		1,800.00

Contract:

Donald Hamm	641.34
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Materials, Supplies, Labor:

Pitman and Brown	261.37	
Donald Hamm	128.00	
J. F. Pope & Son, Inc.	117.60	
W. E. Atkinson & Co.	73.54	
William Patterson & Son	38.05	
Edward H. Smith	18.00	636.56

Equipment:

Dept. of Correction	38.25	
Donald Hamm	35.00	
Est., Arthur C. Damon	10.50	83.75

PROTECTION OF PERSONS AND PROPERTY

POLICE

Appropriation		18,485.75
Salaries	16,363.33	
Police Car & Ambulance	708.54	
Vacation Compensation	621.50	
Insurance	192.32	
Police Radio	129.54	
Telephone	128.38	
Equipment	77.78	
Supplies	62.29	
Special Services	28.40	
Repairs to Equipment	21.50	
Matron	15.50	
Postage	6.00	
Meals	4.96	
	<hr/>	
	18,360.04	
Transferred to Revenue	125.71	
		18,485.75

Salaries:

Chief	
Byard Horsman	2,288.00
Sergeant	
Stanley Surpitski	2,145.00
Patrolmen	
Edward Blauvelt	2,002.00
Gordon Ewing	2,002.00
Joseph Leet	2,002.00
Joseph Arcisz	2,002.00
Horace Dunbar	1,920.33

Keeper of Lock-up

George Hayes	1,518.00	
James O'Brien	286.00	
George Willey	198.00	16,363.33

Police Car and Ambulance:

Ipswich Motor Co., Inc.	240.06	
Metropolitan Oil Co.	173.21	
R. W. Davis Co.	164.79	
Bob's Esso Service		
Station	64.31	
Burke Motor Service	40.00	
Mac's Service Station	26.17	708.54

Vacation Compensation:

Byard Horsman	88.00	
Stanley Surpitski	82.50	
Edward Blauvelt	77.00	
Gordon Ewing	77.00	
Joseph Leet	77.00	
Joseph Arcisz	77.00	
Horace Dunbar	77.00	
George Hayes	66.00	621.50

Insurance:

Bernard M. Sullivan,		
Agent	132.32	
E. Benjamin Currier	55.00	
The Barker Agency	5.00	192.32

Police Radio:

F. Alvin Stacey	90.00	
Galvin Manufacturing Co.	31.29	
James McCormack	8.25	129.54

Telephone:

New Eng., Tel., & Tel., Co.	128.38
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Equipment:

Iver Johnson Sporting Goods Co.	42.15	
Commonwealth of Mass.	18.25	
John W. Goodhue Corp.	13.78	
William Patterson & Son	3.60	77.78

Supplies:

H. B. McArdle	32.10	
Chronicle Pub. Co., Inc.	9.50	
Daigneau & Co.	4.40	
Conley's Drug Store	4.18	
Henry S. Bowen	4.00	
John W. Goodhue Corp.	2.81	
Smith Studio	2.50	
N. J. Bolles Co.	1.35	
William Patterson & Son	1.15	
Ipswich Electric Shop	.30	62.29

Special Services:

Vinson Sheppard	13.49	
Stanley Surpitski	6.39	
Gordon Ewing	4.26	
Horace Dunbar	4.26	28.40

Repairs to Equipment:

Royal Typewriter Co., Inc.	21.50
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Matron:

Daisy Poor	15.50
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Postage:

U. S. Post Office	6.00
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Meals:

Atlas Lunch	3.16	
Agawam Diner	1.80	4.96

FIRE

Appropriation	18,793.55	
Transfer-Reserve Fund	745.25	
Refunds	42.59	
		19,581.39
Chauffeurs	11,027.50	
Call Men	3,489.59	
Buildings, Care & Maintenance	1,075.88	
Pensions	1,056.25	
Fire Alarm System	917.08	
Fire Apparatus, Care & Maintenance	654.87	
Chief	600.00	
Engineers	350.00	
Telephone	112.01	
Supt., Fire Alarm System	100.00	

Still Alarms & Watching Fires	59.65
Express & Postage	38.40
Stationery, Supplies, Travel	37.85

 19,519.08

Transferred to Revenue	62.31
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19,581.39

Chauffeurs:

Frank O'Malley	2,002.00	
Lawrence O. Adams	2,002.00	
Russell Scabill	2,002.00	
Edward Grant	1,540.00	
Charles R. Day	1,490.50	
James L. Wile	1,490.50	
George W. Brown	500.50	11,027.50

Call Men:

Clarence J. Dupray	125.00
Joseph Marcorelle	125.00
Albert G. Waite	125.00
Harry Sheppard	125.00
Albert M. Sheppard	125.00
Arthur Brocklebank	125.00
George W. Manthorn	125.00
Chester Stone	125.00
Guy E. Wells	125.00
Harold Smith	125.00
Norman Ewing	125.00
Everett A. Smith	125.00
J. Francis Perkins	125.00
Alex Gallant	125.00
Warren Cogswell	125.00
George E. Matheson	125.00

Lawrence Orsini	125.00	
Stanley Eustace	125.00	
Maurice Robicheau	125.00	
Arthur Trask	125.00	
Peter Gianakas	125.00	
William E. Grant	125.00	
Clarence Pickard	114.59	
Raymond Horsman	93.77	
Edward Martel	93.77	
Stuart J. Pollock	93.69	
Edmund Gillis	83.36	
Burton Comer	72.95	
Fred C. Manthorn	52.05	
D. Francis Ryan	31.31	
William H. Goditt	31.23	
Edward Grant	31.23	
Charles R. Day	31.23	
Warren Grant	10.41	3,489.59

Buildings, Care & Maintenance:

Supplies

John W. Goodhue Corp.	61.99
C. B. Dolge Co.	48.34
C. S. Tyler	39.90
Salem Mattress Co.	37.50
Est. Arthur C. Damon	30.15
United Sweeping Comp., Co.	28.50
L. B. Philbrick Co.	28.25
Reformatory for Women	28.20
Almy, Eigelow & Washburn	19.08
C. Gianakas	14.70
N. J. Belles Co.	12.85

A. P. Marcorelle		
Co., Inc.	12.34	
Conley's Drug Store	10.39	
Ipswich Motor Co., Inc.	6.50	
M. D. Stetson Co.	3.96	
Chapman's Radio Shop	3.40	
Ipswich Oil Co.	3.00	
State Prison	1.98	
Est. Cora Hulbert	.90	
Ipswich Electric Shop	.55	
James McCormack	.50	
Ciolek Hardware Co.	.30	393.28

Fuel:

Lathrop Brothers	283.01
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Repairs:

Lawrence Orsini	65.83	
Est., Arthur C. Damon	65.10	
A. P. Marcorelle		
Co., Inc.	54.24	
William Patterson & Son	21.59	
Edward H. Smith	14.25	
W. E. Atkinson Co.	9.70	
John W. Goodhue Corp.	5.45	236.16

Electricity:

Ipswich Municipal Light Plant	99.16
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Laundry:

Ipswich Family Laundry	28.09
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Water:

Ipswich Water Dept.	21.60
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Gas:

North Shore Gas Co.	14.58
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Pensions:

George W. Brown	756.25	
Agnes Gilmore	300.00	1,056.25

Fire Alarm System:**Materials and Labor**

Lawrence Orsini	694.40	
Gamewell Company	222.68	917.08

Fire Apparatus, Care & Maintenance:**Gas, Oil, Repairs**

Ipswich Motor Co., Inc.	153.91	
Mac's Service Station	95.35	
Harris Oil Co.	54.85	
Seagrave Corporation	24.10	
Roberts Motor Service	13.75	
James McCormack	13.50	
Central Auto Sales	4.50	
Wood Engineering Co.	2.25	
Burke Motor Service	2.17	364.38

Equipment

Justin A. McCarthy Co.	47.28
Gorham Fire Equipment Co.	42.41

Frank H. Albee	45.01	
North Shore Fire		
Appliance Co.	33.30	168.00
Supplies		
Frank H. Albee	40.01	
Conley's Drug Store	28.75	
Gorham Fire Equipment		
Co.	21.26	
Ipswich Motor Co., Inc.	11.06	
The Windsor Co.	10.40	
North Shore Fire		
Appliance Co.	8.75	
Gardner L. Lewis	2.26	122.49

Chief:

Edward H. Smith	450.00	
Samuel W. Atherly	150.00	600.00

Engineers:

Lionel M. Sheppard	175.00	
Samuel W. Atherly	131.22	
Stuart J. Pollock	43.78	350.00

Telephone:

New Eng., Tel., &		
Tel., Co.	109.87	
Ipswich Motor Co., Inc.	2.14	112.01

Supt., Fire Alarm System:

Lawrence Orsini	100.00
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Still Alarms & Watching Fires:

Robert Day, Jr.	3.25
James Wile	3.20
Robert Day	3.25
Arthur Trask	2.60
Malcomb Gross	4.55
Chester Stone, Jr.	2.60
Warren Cogswell	2.55
Peter Gianakas	2.55
Albert Waite	1.95
Stuart Pollock	1.95
Dexter Harrington	2.55
Charles Dodge	2.45
Chester Stone	1.30
Clarence Pickard	1.30
Francis Perkins	1.30
James Wile, Jr.	1.30
Joseph Marcorelle	1.20
Arthur Brocklebank	1.20
Burton Comer	1.30
Norman Ewing	.65
Gordon Ewing	.65
Henry Waz	.65
George Vlahos	.65
William Conley	.65
Norman Stone	.65
Frank O'Malley	.65
Stanley Eustace	.65
Gerald Adams	.65
Herbert Dodge	.65
John Levere	.65
George Matheson	.65
Kenneth Brocklebank	.65
Francis Jean, Jr.	.65
Thomas Moseley	.65

Edward Grant	.65	
Richard Pollard	.65	
Ainsley Smith	.65	
William Arsenault	.65	
Maurice Robicheau	.65	
Melvin Bowen	.65	
Charles Pickard	.65	
Lawrence Orsini	.60	
Joseph Thomas	.60	
Jerry Brocklebank	.60	
Richard Cronin	.60	
Albert Sheppard	.60	59.65

Express and Postage:

Blaisdell's Express	32.80	
Edward H. Smith	5.00	
Railway Express Agency	.60	38.40

Stationery, Supplies, Travel:

Crowley & Lunt	12.50	
Edward H. Smith	6.50	
Henry S. Bowen	6.00	
Est., Cora H. Hulbert	5.35	
Fire Engineering	4.00	
Fred R. Hull	3.50	37.85

FIRE ALARM — LITTLE NECK

Balance Jan. 1, 1944.		235.19
Supplies, Materials, Equipment:		
Lawrence Orsini	235.00	
Transferred to Revenue	.19	
		235.19

WEIGHTS AND MEASURES

Appropriation		519.00
Salaries	350.00	
Labor	45.50	
Transportation	30.07	
Supplies	23.95	
	449.52	
Transferred to Revenue	69.48	
		519.00
Salaries:		
Theo H. Boylan	269.32	
Louis H. V. Boucher	80.68	350.00
Labor:		
Theo H. Boylan	40.00	
Louis H. V. Boucher	5.50	45.50
Transportation:		
Theo H. Boylan	20.97	
Louis H. V. Boucher	9.10	30.07
Supplies:		
Robinson Seal Co.	23.95	

MOTH

Appropriation	3,907.75	
Bonus	350.00	
		4,257.75
Superintendent	1,520.00	
Insecticides	745.48	
Labor	520.81	
Care & Maintenance of Equipment	324.61	
Rent	300.00	
Insurance	263.01	
Tools, Supplies, Equipment	92.54	
Telephone	31.31	
Fuel	10.70	
Police Services	7.13	
Electricity	6.00	
Legal Advertising	4.00	
Expenses	4.00	
	<hr/>	
	3,829.59	
Transferred to Revenue	428.16	
		4,257.75
Superintendent and Bonus:		
Gardner C. Caverly	1,520.00	
Insecticides:		
Essex Cty. Coop., Farm Association	738.98	
Horton Grain Co.	6.50	745.48
Labor and Bonus:		
Earl Goody	356.69	
Frank O'Malley	60.86	

Russell Scahill	57.07	
Ernest Boudreau	15.81	
James Leet	9.68	
John Ewic	5.20	
Stanley Monko	5.20	
Henry Waz	5.15	
Albert Sheppard	5.15	520.81

Care & Maintenance of Equipment:

Ipswich Motor Co., Inc.	192.19	
Frost Insecticide Co.	48.94	
Burke Motor Service	38.30	
Bob's Esso Service Station	19.27	
James McCormack	11.75	
R. W. Davis Co.	6.83	
Mac's Service Station	5.33	
Registry of Motor Vehicles	2.00	324.61

Rent:

Arthur W. Manzer	300.00
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Insurance:

The Barker Agency	224.91	
Bernard M. Sullivan	38.10	263.01

Supplies, Tools, Equipment:

Carpenter Mfg., Co.	19.50
John W. Goodhue Corp.	19.91
Ciolek Hardware Co.	16.47
Dexter P. Little Co.	9.79
Ipswich Oil Co.	9.52
Henry S. Bowen	5.00

Gardner C. Caverly	3.15	
Ipswich Electric Shop	2.45	
C. Gianakas	2.85	
Arthur Pinsley	2.40	
Est. Cora Hulbert	1.00	
South Side Cash Market	.50	92.54

Telephone:

New Eng., Tel., & Tel., Co.	31.31
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Fuel:

Lathrop Brothers	5.35	
Charles W. Pickard	5.35	10.70

Police Services:

Stanley Surpitski	4.28	
Horace Dunbar	2.85	7.13

Electricity:

Ipswich Municipal Light Plant	6.00
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Legal Advertising:

Chronicle Publishing Co.	4.00
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Expenses:

Gardner C. Caverly	4.00
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TREE WARDEN

Appropriation	1,425.00	
Bonus	50.00	
Refund	.45	
		1,475.45
Labor	469.06	
Tree Work	437.00	
Tree Warden	330.00	
Tools, Supplies, Equipment	79.71	
Care & Maintenance of Equipment	41.49	
Damage Repairs	25.00	
Trees	5.00	
	<hr/>	
	1,387.26	
Transferred to Revenue	88.19	
		1,475.45

Labor and Bonus:

Earl Goody	325.66	
Ernest Boudreau	45.75	
John Ewic	33.80	
James Leet	24.20	
Stanley Monko	19.50	
Richard Wells	7.80	
Edgar Adams	5.20	
Charles Gwinn	5.20	
Clarence Smith	1.95	469.06

Tree Work:

Henderson & Herndon	
Tree Co.	437.00

Tree Warden:

Gardner C. Caverly	330.00
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Tools, Supplies, Equipment:

Frost Insecticide Co.	23.67	
Ciolek Hardware Co.	18.56	
John W. Goodhue Corp.	18.40	
James McCormack	8.25	
A. C. Horn Co.	7.04	
Ipswich Electric Shop	2.29	
Everett G. Damon	1.50	79.71

Care & Maintenance of Equipment:

Mac's Service Station	18.48	
Ipswich Motor Co., Inc.	13.16	
Bob's Esso Service Station	7.88	
Burke Motor Service	1.97	41.49

Damage Repairs:

James McCormack	25.00
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Trees:

Harlan P. Kelsey, Inc.	5.00
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FOREST WARDEN

Appropriation	500.00
Transfer-Reserve Fund	100.00
Refund	1.20

601.20

Fighting Fires and Patrol:

Frank O'Malley	67.15
Malcomb Gross	33.80
Edward Grant	22.60
Chester Stone, Jr.	21.35
Robert Day, Jr.	18.85
Melvin Bowen	18.10
Robert Day	16.25
Norman Stone	16.15
Richard Pollard	13.65
Robert Mockler	12.35
Herbert Dodge	11.60
Charles Dodge	10.30
George Vlahos	8.45
Kenneth Brocklebank	7.80
Maurice Robicheau	6.50
James Wile	6.30
William Conley	5.65
Russell Scabill	5.55
George W. Brown	5.35
Stewart Pollock	4.45
Charles Pollard, Jr.	3.90
Dexter Harrington	3.90
Robert Leet	3.80
Philip Lombard	3.25
Warren Cogswell	3.15
Lawrence Orsini	3.15
Edward H. Smith	3.15
Ainsley Smith	2.60
Francis Perkins	2.60
Paul Wright	2.60
Lawrence Adams	2.60
Richard Cronin	2.50
Stanley Eustace	2.50
John Hannigan	1.95

Bernard Kamon	1.95
John Perry	1.95
Louis Saulnier	1.95
Burton Comer	1.95
Robert Denning	1.95
Russell Grant	1.95
Willrod McIntyre	1.30
Chester Stone	1.30
Clarence Pickard	1.30
Charles Bayley, Jr.	1.30
Albert Sheppard	1.30
James Wile, Jr.	1.30
Arthur Trask	1.30
Donald Bowen	1.20
Ernest Joslyn	.65
Chester Bowen	.65
Walter Kotek	.65
Charles Fafaras	.65
Leo Downey	.65
Arthur Brocklebank	.65
Albert Waite	.65
Charles Crossman	.65
Raymond Horsman	.65
Joseph Jaslowich	.65
Oscar Holm	.65
Roland Fryberg	.65
Carl Fryberg	.65
Forest McGilvary	.65
Joseph Doty	.65
Walter Ellsworth	.65
Carl Ellsworth	.65
George Singer	.65
John Benedix	.65
Edward Wegzyn	.65
Frances Jean	.65
John Stewart	.65

Alex Stewart	.65	
Arthur Zeroulis	.65	
Richard Wells	.65	
George Hovey	.65	
George Hovey, Jr.	.65	
Donald Hovey	.65	
Lincoln Howe	.65	
Samuel Atherley	.65	
Peter Gianakas	.65	
Charles Gwinn	.65	
John Thatcher	.65	
Henry Manzer	.65	
George Louthier	.65	
Charles Lounsberry	.65	
Jerry Brocklebank	.55	
Willis Lyman	.55	
Thomas Roberts	.55	
Alex Gallant	.55	
Alexander Bedrosian	.55	402.00

Equipment and Supplies:

North Shore Fire		
Appliance Co.	41.70	
Gorham Fire Equipment		
Co.	18.52	
John W. Goodhue Corp.	7.86	
A. P. Marcorelle Co., Inc.	.65	68.73

Maintenance of Equipment:

Mac's Service Station	27.77	
Ipswich Motor Co.	22.75	
W. H. McNeil	3.50	54.02

Insurance:

Bernard M. Sullivan	36.46	
	<hr/>	
	561.21	
Transferred to Revenue	39.99	
		601.20

BOUNTY ON SEALS

Appropriation		150.00
Bounties:		
Arthur J. Lavoie	10.00	
Transferred to Revenue	140.00	
		150.00

CLAM COMMISSIONER

Appropriation	1,500.00	
Bonus	200.00	
		1,700.00
Salary and Bonus	1,400.00	
Gas, Oil and Repairs	196.06	
Supplies and Materials	54.68	
Labor	18.00	
Repairs to Equipment	15.40	
Advertising	11.25	
	<hr/>	
	1,695.39	
Transferred to Revenue	4.61	
		1,700.00

Salary and Bonus:

Henry Shaw	1,400.00
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Gas, Oil and Repairs:

Bob's Esso Service Station	141.62	
R. W. Davis Co., Inc.	36.74	
Burke Motor Service	10.60	
Ipswich Motor Co., Inc.	7.10	196.06

Supplies and Materials:

Henry S. Bowen	29.00	
John W. Goodhue Corp.	24.18	
Peter Gianakas	1.50	54.68

Labor:

Raymond Atkinson	6.00	
James Carter	6.00	
George W. Brown	6.00	18.00

Repairs to Equipment:

Lynn Outboard Motor and Boat Co.	15.40
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Advertising:

Chronicle Pub. Co., Inc.	11.25
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HEALTH AND SANTATION

 HEALTH

Appropriation	7,359.40	
Transfer-Reserve Fund	111.76	
Bonus	100.00	
Refunds	15.00	
		7,586.16
Garbage Collections	2,500.10	
Tuberculosis	2,217.00	
Salaries	2,075.00	
Transportation	182.50	
Dog Bites	148.45	
Contagious Disease	105.61	
Milk Analysis	95.92	
Supplies	68.99	
Telephone	59.74	
Child Hygiene	51.69	
Disposal of Dead Animals	44.50	
Advertising	20.50	
Postage and Express	7.26	
Slaughter Inspections	6.50	
Services	2.40	
		7,586.16

Garbage Collections:

Thomas A. DeCoste	2,166.60	
Fred D. Harris	333.50	2,500.10

Tuberculosis:

Essex Sanatorium	2,217.00
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Salaries:

Agent, Salary & Bonus		
Paul M. Jodoin	700.00	
Milk Inspector		
Paul M. Jodoin	400.00	
Members Board of Health		
Lawrence King,		
Chairman	100.00	
Frank L. Collins, M. D.	75.00	
Ernest J. Smith, D.M.D.	75.00	
Animal Inspector		
G. Loring Woodbury	175.00	
Clerk		
Paul M. Jodoin	75.00	
Slaughter Inspector		
Hilmer Lindgren	25.00	
Child Hygiene		
Muriel E. Meyer, Nurse	300.00	
Frank L. Collins, M. D.	150.00	2,075.00

Transportation:

Paul M. Jodoin	182.50
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Dog Bites:

Medical		
Frank L. Collins, M. D.	126.00	
Supplies		
Chester A. Baker, Inc.	22.45	148.45

Contagious Disease:

City of Salem	74.00	
Beverly Hospital	21.61	
Town of Ipswich,		
Ambulance	10.00	105.61

Milk Analysis:

Essex Cty. Agricultural		
School	94.42	
LeClair & Son	1.50	95.92

Supplies:

Stanley A. Hull	13.50	
Chronicle Pub. Co., Inc.	12.00	
Mrs. Carl Randolph	8.29	
Hobbs & Warren, Inc.	7.46	
Henry S. Bowen	6.00	
Paul M. Jodoin	4.84	
Donald Hamm	4.00	
Jerome Press	3.86	
D. L. MacDonald Co.	3.50	
No. Eastern Supply Co.	2.00	
Nathaniel M. Quint	1.79	
Est. Cora H. Hulbert	1.00	
Conley's Drug Store	.75	68.99

Telephone:

New Eng., Tel., &		
Tel., Co.	58.99	
Paul M. Jodoin	.75	59.74

Child Hygiene:

Supplies and Medical		
Frank L. Collins, M. D.	40.00	
The Macmillan Co.	7.13	
W. B. Saunders Co.	2.50	
Nathaniel M. Quint	1.56	
Conley's Drug Store	.50	51.69

Disposal of Dead Animals:

Joseph H. Leet	22.00	
Mrs. Gordon C. Player	16.00	
Horace Dunbar	2.00	
Phillip Thibodeau	1.50	
Joseph Arcisz	1.00	
Neil Jodoin	1.00	
Fred McGilvary	1.00	44.50

Advertising:

Chronicle Pub. Co., Inc.	20.50
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Postage and Express:

Paul M. Jodoin	6.08	
Railway Express Agency	1.18	7.26

Slaughter Inspections:

Hilmer Lindgren	6.50
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Services:

Thomas G. Gauld	2.40
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MOSQUITO CONTROL

Appropriation	850.00
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Mosquito Control:

Commonwealth of Massachusetts	850.00
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TOWN DUMP

Appropriation	500.00	
Transfer-Reserve Fund	45.60	
		545.60
Labor:		
William Martineau		545.60

CHARITIES AND SOLDIERS BENEFITS

PUBLIC WELFARE

Appropriation	6,560.00	
Bonus	200.00	
Refunds	30.00	
		6,790.00
Temporary Aid	2,412.00	
Agent	799.40	
Physician	600.00	
Cities and Towns	470.29	
Members	442.50	
Rents	237.00	
Travel and Expense	152.94	
Fuel	102.13	
Medical	100.13	
Telephone	92.27	
Groceries and Milk	83.56	
State Institutions	63.00	
Supplies	37.47	
Postage	26.26	
Insurance	23.28	

Repairs to Equipment	18.50
Subscription and Dues	9.50
Clothing	4.95

5,675.18

Transferred to Revenue	1,114.82
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6,790.00

Temporary Aid: -

Sundry Persons	2,412.00
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Agent, Salary and Bonus:

Nelson W. Pascoe	799.40
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Physician:

Burleigh B. Mansfield, M. D.	600.00
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Cities and Towns:

Beverly	239.39	
Salem	145.90	
Lowell	85.00	470.29

Members, Welfare Board:

George R. Hovey	150.00	
Edmund Gillis	150.00	
Nelson W. Pascoe	112.50	
Charles L. Rose	30.00	442.50

Rents:

Eleanor Clemeno	120.00	
Antonia Jasczolt	90.00	
Lampropoulos & Galanis	27.00	237.00

Travel and Expense:

Nelson W. Pascoe	152.94
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Fuel:

Lathrop Brothers	51.05	
Michael Ryan	35.00	
Markos Oil Co.	16.08	102.13

Medical:

Sullivan's Drug Store	43.43	
Nathaniel M. Quint	20.95	
Conley's Drug Store	16.75	
George G. Bailey, M. D.	8.00	
The Good-Win Store	7.50	
Est., A. I. Savory	3.50	100.13

Telephone:

New Eng., Tel., & Tel., Co.	92.27
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Groceries and Milk:

Zervas Milk	58.56	
Michael Weizbicki	25.00	83.56

State Institutions:

Pondville Hospital	63.00
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Supplies:

Stanley A. Hull	15.50	
H. B. McArdle	12.40	
Thomas Groom & Co., Inc.	4.50	
Hobbs & Warren, Inc.	3.22	
D. L. MacDonald Co.	1.25	
Daigneau & Co.	.60	37.47

Postage:

U. S. Post Office	26.26
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Insurance:

Bernard M. Sullivan	23.28
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Repairs to Equipment:

Arthur H. Driscoll & Co.	18.50
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Subscription and Dues:

Survey Associates Inc.	5.00	
American Public Welfare Association	4.50	9.50

Clothing:

Benlee Shoe Shop	4.95
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PUBLIC WELFARE UNPAID BILL 1939

Transfer-Reserve Fund	149.00
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Board and Care:

Lakeville State Sanatorium	149.00
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CABLE MEMORIAL HOSPITAL

Appropriation	2,500.00
Hospitalization	2,500.00

OLD AGE ASSISTANCE ADMINISTRATION

Appropriation	300.00
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Agent:

Nelson W. Pascoe	296.75
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Legal Service:

George H. W. Hayes	3.25
	300.00

OLD AGE ASSISTANCE ASSISTANCE

Appropriation	35,000.00
Refunds	210.50
	35,210.50

Cash Grants	32,438.50	
Cities and Towns	700.04	
Burials	300.00	
Hospitalization	68.00	
Medical	44.00	
	<hr/>	
	33,550.54	
Transferred to Revenue	1,659.96	
		35,210.50

Cash Grants:

Sundry Persons	32,438.50
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Cities and Towns:

Salem	140.57	
Lynn	112.26	
Beverly	97.55	
Middleton	90.28	
Danvers	85.48	
Peabody	70.53	
Newbury	57.41	
Weymouth	34.13	
Saugus	11.83	700.04

Burials:

Howard J. Blake	200.00	
Whittier & Sprague	100.00	300.00

Hospitalization:

Cable Memorial Hospital	68.00
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Medical:

Charles T. Ames, M. D.	28.00	
Burleigh B. Mansfield, M. D.	6.00	
Frank L. Collins, M. D.	10.00	44.00

AID TO DEPENDENT CHILDREN ADMINISTRATION

Appropriation	100.00
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Agent:

Nelson W. Pascoe	100.00
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AID TO DEPENDENT CHILDREN-AID

Appropriation	2,500.00	
Refunds	5.00	
		2,505.00

Cash Grants:

Sundry Persons	2,428.40	
Transferred to Revenue	76.60	
		2,505.00

U. S. GRANT-OLD AGE ASSISTANCE-ADM.

Balance Jan. 1, 1944	1.34	
Federal Grants	791.46	
Refund	.20	
		793.00

Salary-Agent:

Nelson W. Pascoe	793.00
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U. S. GRANT-OLD AGE ASSISTANCE-ASSIST.

Federal Grants	23,745.13	
Refunds	5.00	
		23,750.13
Cash Grants	23,320.24	
Burials	100.00	
Hospitalization	80.00	
Board and Care	40.00	
Medical	37.95	
	<hr/>	
	23,578.19	
Forward to 1945	171.94	
		23,750.13

Cash Grants:

Sundry Persons	23,320.24
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Burials:

Ralph K. Whittier	100.00
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Hospitalization:

Cable Memorial Hospital	80.00
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Board and Care:

Lucy C. Hale	15.00	
Mildred A. Stockman	15.00	
Polly Wallace	10.00	40.00•

Medical:

Burleigh B. Mansfield,		
M. D.	33.00	
Frank L. Collins, M. D.	4.00	
Sullivan's Drug Store	.95	37.95

U. S. GRANT-AID DEPENDENT CHILDREN-ADM.

Federal Grants	77.79
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Salary-Agent:

Nelson W. Pascoe	77.79
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U. S. GRANT-AID DEPENDENT CHILDREN-AID

Balance Jan. 1, 1944	55.36	
Federal Grants	1,248.00	
		1,303.36

Cash Grants:

Sundry Persons	1,168.00	
Foward to 1945	135.36	
		1,303.36

SOLDIER'S BENEFITS

Appropriation		4,000.00
Soldier's Relief	326.55	
State Aid	215.00	
World War II Allowance	59.00	
	<hr/>	
	600.55	
Transferred to Revenue	3,399.45	
		4,000.00

Soldier's Relief:

Cash Allowances		
Sundry Persons	132.50	
Groceries & Provisions		
Great Atlantic & Pacific		
Tea Co.	80.00	
Elm Hill Farm	3.36	83.36
Fuel		
Lathrop Brothers	31.78	
Charles L. Elliott Co.	15.89	
Orchard's Oils	6.36	
Markos Oil Co.	5.36	
Charles W. Pickard	2.68	62.07
Rent		
Panagiota Paganis	35.00	
Hospitalization		
Beverly Hospital	13.62	

State Aid:

Cash Allowances	
Sundry Persons	215.00

World War II Allowances:

Cash Allowances		
Sundry Persons		34.00
Groceries & Provisions		
Great Atlantic & Pacific		
Tea Co.	15.00	
Peoples Market	10.00	25.00

HIGHWAY

Appropriation	26,544.00	
Bonus	500.00	
Transfer-Reserve Fund	394.12	
		27,438.12
Labor	7,603.97	
Bituminous Products	4,719.21	
Trucks-Equipment & Repairs	2,946.71	
Superintendent	2,200.05	
Gravel, Stone, Sand, Cement, Brick	1,839.90	
New Truck	1,600.00	
Gasoline, Oil, Prestone	1,110.31	
Insurance	853.66	
Highway Equip., Repairs & Equip.	842.40	
Surveys and Plans	575.35	
Chloride and Salt	508.00	
Highway Supplies	463.59	
Trucks and Teams	406.83	
Traffic Signs & Supplies	309.05	
Rental of Equipment	286.23	
Tools and Supplies	259.41	
Fuel, Electricity, Water	259.31	
Telephone	126.89	
Office Supplies, Postage	-126.72	
Rent of Storage Space	120.00	

Clerical	112.07
Truck Registration	15.00
Express	12.92
Boiler Inspection	5.00
Dues	3.00

 27,305.58

Transferred to Revenue	132.54
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27,438.12

Labor:

Henry Waz	1,279.50	
Joseph Doty	1,264.29	
Albert Sheppard	1,243.30	
Alvary Marriott	1,205.17	
Louis Kelly	559.99	
Harry Menanos	547.97	
Oscar Holm	493.88	
Charles Gwinn	465.40	
John Ewic	247.33	
Mauri Loreto	206.06	
Joseph Sojka	18.76	
Richard Kelly	10.40	
Trabucco Veturino	10.04	
Russell Scabill	9.62	
Roland Singer	8.13	
Carl Copp	7.80	
Thomas Reedy	6.50	
Richard Haskell	5.20	
George E. Hills	3.90	
Francis Comer	2.93	
John D. Kelly	2.60	
Frank O'Malley	1.30	
Norman Stone	1.30	
Chester Stone, Jr.	1.30	
Robert Day, Jr.	1.30	7,603.97

Bituminous Products:

Trimount Bituminous Prod., Co.	4,719.21
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Trucks-Equipment & Repairs:

Bob's Esso Service Station	742.18	
R. W. Davis Co.	537.40	
Ipswich Motor Co., Inc.	462.52	
Charles N. Wood Co.	269.06	
H. B. Davis Tractor Co.	268.79	
James McCormack	211.15	
Mac's Service Station	183.52	
Zina Goodell Co.	71.15	
Standard Auto Gear Co., Inc.	71.15	
Automotive Distributors, Inc.	37.40	
Carpenter Mfg. Co.	31.36	
Frank Madge	16.41	
Central Auto Sales	15.62	
Witch City Auto Body Co.	7.60	
Mac Motor Truck Co.	7.50	
Greenberg & Son	5.00	
W. B. Atkinson Co.	3.45	
Corliss Cheverolet Inc.	2.16	
Hinds & Coon Co.	1.79	
Henry Waz	1.50	2,946.71

Superintendent:

F. L. Wood, Salary	2,200.05
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Gravel, Stone, Sand, Cement, Brick:

Lynn Sand & Stone Co.	725.94	
Topsfield Sand & Gravel Co., Inc.	118.36	
Est., Mrs. A. Brown	122.80	
Wright Contracting Co.	10.00	
Alvary Marriott	16.50	
Robert F. Ryan	54.60	
Winchester Brick Co.	2.00	
Ipswich Grain Co.	3.80	
Horton Grain Co.	3.90	1,839.90

New Truck:

Ipswich Motor Co., Inc.	1,600.00
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Gasoline, Oil, Prestone:

Socony Vacuum Oil Co.	3	
Bob's Esso Service Station	0	
Harris Oil Co.	1	
Mac's Service Station	2	1,110.31

Insurance:

Bernard M. Sullivan		
Agent		
Damon & Damon		
The Barker Agency		
E. Benjamin Currier		85.56

Highway Equip., Rep:

Dyar Sales & Machine Co.	
James McCormack	

William Patterson & Son	137.90	
Charles N. Wood Co.	91.00	
Zina Goodell Corp.	82.44	
American Chain Link Fence Co.	26.02	
Joseph T. Ryerson & Son, Inc.	24.16	
Hedge & Matheis Co.	13.50	
Sandberg Equipment Co.	8.35	
Witch City Auto Body Co.	3.20	
Standard Auto Gear Co., Inc.	2.73	842.40

Surveys and Plans:

Chester J. Patch, Jr.	575.35
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Chloride and Salt:

Essex Cty., Co-op. Farming Association	452.50	
George H. Parker Grain Co.	55.50	508.00

Highway Supplies:

A. C. Horn Co.	163.70
State Prison	93.05
W. E. Atkinson Co.	54.80
M. D. Stetson Co.	40.24
Michael Ryan	36.16
A. J. Barton & Son, Inc.	24.00
Joseph Jaslowich	15.00
Edward H. Rugg	11.00
Est. Arthur C. Damon	6.98
Harris Oil Co.	5.35
A. P. Marcorelle Co., Inc.	5.20

Lathrop Brothers	4.41	
Ipswich Oil Co.	2.50	
Ipswich Electric Shop	1.20	463.59

Trucks and Teams:

Michael Ryan	157.33	
Harris Oil Co.	155.05	
A. B. C. Mulholland	83.95	
Harold F. Bell	10.50	406.83

Traffic Signs and Supplies:

Traffic & Road		
Equipment Co.	246.25	
State Prison	34.60	
Tropical Paint & Oil Co.	17.20	
Edward H. Rugg	11.00	309.05

Rental of Equipment:

Wright Contracting Co.	286.23
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Tools and Supplies:

John W. Goodhue Corp.	93.88	
Ciolek Hardware Co.	53.61	
A. P. Marcorelle Co., Inc.	53.36	
Snap-on Tools Corp.	37.98	
Hedge & Matheis Co.	20.58	259.41

Fuel, Electricity, Water:

Lathrop Brothers	232.18	
Ipswich Municipal Light		
Plant	19.13	
Ipswich Water Dept.	8.00	259.31

Telephone:

New Eng., Tel., & Tel., Co.	126.89
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Office Supplies, Postage:

U. S. Post Office	34.84	
Conley's Drug Store	23.77	
Chronicle Pub. Co., Inc.	17.00	
A. E. Martell Co.	16.44	
Est. Cora H. Hulbert	12.65	
George C. McGuiggan	8.00	
Arthur Pensley	7.92	
Zina Goodell	6.10	126.72

Rent of Storage Space:

F. E. Wood	120.00
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Clerical:

Malcomb Gross	80.11	
Ruth Wood	31.96	112.07

Truck Registration:

Registry of Motor Vehicles	15.00
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Express:

Railway Express Agency	4.58	
Munroe Arnold Merritt Ex.	2.94	
Speedway Express	2.32	
Agawam Dispatch	1.03	
Blaisdell's Express	1.03	
Pentucket Express	1.02	12.92

Boiler Inspection:

Commissioner of Public Safety	5.00
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Dues:

Mass. Highway Association	3.00
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SNOW REMOVAL

Appropriation		7,000.00
Labor	2,355.40	
Trucks and Teams	913.61	
Gasoline	142.00	
Equipment	72.10	
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	3,483.11	
Transferred to Revenue	3,516.89	
		7,000.00

Labor:

Albert Sheppard	341.18
Joseph Doty	322.44
Alvary Marriott	309.55
Henry Waz	290.97
Oscar Holm	212.52
Charles Gwinn	201.52
Louis Kelly	190.46
Loreto Mauiri	83.54
Harry Menanos	70.22
John Ewic	44.85
Malcomb Gross	38.94
Earl Goody	27.23
Richard Kelly	18.20

John D. Kelly, Jr.	14.52	
Walter Baroway, Jr.	12.10	
Ernest Labell	9.98	
Stanley Pickul	9.68	
Reynold Goodhue	9.68	
Richard Haskell	9.75	
Albert Hall	7.80	
Walter Barowoy, Sr.	7.56	
Roland Singer	7.43	
Edward Gauthier	7.26	
Edward Wegzyn	7.26	
Gordon Ewing	6.66	
Charles Bayley, Jr.	6.66	
Edward Grant	6.06	
Peter Galanis	5.14	
Richard Dorr	4.84	
David Johnson	4.84	
James Wile, Jr.	4.84	
Byard Horsman, Jr.	4.84	
Herbert Dodge	4.84	
Theodore Fryberg	4.84	
Jessie Lind	4.84	
Frederick Wegzyn	4.84	
Edward Smith	4.24	
Walter Frisby	3.63	
Michael Schlapa	3.63	
Armour Chapman	3.03	
Robert Benjamin	3.03	
John Perry	2.73	
William Alexopoulos	2.72	
Gilbert Lavoie	2.72	
Henry Chouinard	2.72	
Raymond Smith, Jr.	2.72	
Francis Paquin, Jr.	2.72	
Chester J. Patch, Sr.	2.12	
Paul Pappas	1.51	2,355.40

Trucks and Teams:

Michael Ryan	309.77	
Harris Oil Co.	209.47	
A. B. C. Mulholland	193.57	
Felix Wegzyn	156.15	
Nicholas Avelis	22.05	
Corliss Bros., Nursery	12.60	
Walter Baroway	10.00	913.61

Gasoline:

Socony Vacuum Oil Co.	142.00
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Equipment:

H. F. Davis Tractor Co.	42.10	
Dyar Sales & Machinery Co.	30.00	72.10

BAYVIEW ROAD CONSTRUCTION

Appropriation		350.00
Surveys and Plans	124.75	
Bituminous Products	121.57	
Labor	88.84	
Sand and Gravel	9.54	
Truck Hire	5.30	
		350.00

Surveys and Plans:

Chester J. Patch, Jr.	124.75
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Bituminous Products:

Trimount Bituminous Prod., Co.	121.57
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Labor:

Henry Waz	25.43	
Albert M. Sheppard	23.37	
Louis Kelly	21.12	
Joseph Doty	8.94	
Alvary Marriott	4.13	
Charles Gwinn	3.25	
Oscar Holm	2.60	88.84

Sand and Gravel:

Topsfield Sand & Gravel Co.	9.54
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Truck Hire:

A. B. C. Mulholland	5.30
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CHAPTER 90 MAINTENANCE

Appropriation	1,400.00	
Transfer-Surplus Revenue	700.00	
Refund	100.00	
		2,200.00
Bituminous Products	707.75	
Labor	699.78	
Rental of Equipment	439.95	
Sand, Stone and Gravel	352.52	
		2,200.00

Bituminous Products:

Trimount Bituminous Prod., Co.	707.75
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Labor:

Albert Sheppard	138.20	
Alvary Marriott	113.46	
Henry Waz	112.84	
Joseph Doty	91.72	
Louis Kelly	91.65	
Oscar Holm	88.21	
Charles Gwinn	32.50	
John Ewic	31.20	699.78

Rental of Equipment:

Town of Ipswich,		
Highway Dept.	335.95	
A. B. C. Mulholland	60.80	
Michael Ryan	43.20	439.95

Sand, Stone and Gravel:

Topsfield Sand &		
Gravel Co.	236.46	
Lynn Sand & Stone Co.	116.06	352.52

NORTH GATE ROAD CONSTRUCTION

Transfer-Reserve Fund		890.00
Bituminous Products	672.70	
Labor	91.46	
Sand and Gravel	76.84	
Truck Hire	49.00	
		890.00

Bituminous Products:

Trimount Bituminous Prod., Co.	672.70
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Labor:

Joseph Doty	21.66	
Henry Waz	17.88	
Albert M. Sheppard	17.19	
Louis Kelly	14.30	
Oscar Holm	12.18	
Alvary Marriott	8.25	91.46

Sand and Gravel:

Topsfield Sand & Gravel Co.	76.84
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Truck Hire:

A. B. C. Mulholland	32.00	
Michael Ryan	12.00	
Roland Singer	5.00	49.00

STREET LIGHTING

Appropriation	6,400.00
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Street Lights:

Town of Ipswich, Municipal Light Plant	6,400.00
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SCHOOLS AND LIBRARIES

EDUCATION

Appropriation	104,442.15	
Bonus	10,600.00	
Receipt-Feoffees Grammar School	2,000.00	
Refund	2.00	
		117,044.15
Expense of Instruction	78,219.25	
Expense of Operation of School Plants	14,712.98	
Transportation	8,192.29	
General Expense	5,813.66	
Maintenance and Repairs	2,798.40	
Outlay	2,627.07	
Health	2,065.14	
Insurance	1,421.43	
Vocational Education	348.60	
Americanization Classes	288.00	
Graduation and Diplomas	212.10	
Express and Trucking	138.04	
Convention Expense	8.64	
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	116,845.60	
Transferred to Revenue	198.55	
		117,044.15

Expense of Instruction:

Teachers Salaries and Bonus

Ralph C. Whipple	3,200.00
Richard F. Blake	2,400.00
Robert D. Burgess	2,253.36
Helen J. Blodgett	1,950.00
E. Margaret Allen	1,950.00

Ruth A. Lord	1,950.00
Marion F. Whitney	1,916.74
Hazel E. Manzer	1,916.67
Nellie T. Smith	1,900.00
Augusta A. Greenache	1,866.66
Helen B. Fitzgerald	1,740.00
Elizabeth Glover	1,733.33
Francis D. Cogswell	1,733.33
Norma Paige	1,703.36
Arthur H. Tozer	1,700.00
Lena J. Atherly	1,680.00
Grace A. Bowlen	1,649.28
Ethel M. Archer	1,600.00
Ruth M. Brown	1,600.00
Annie E. Friend	1,600.00
Violet L. Hawkins	1,600.00
Zelda M. Hayes	1,600.00
Lucy A. Hill	1,600.00
Margaret P. Howard	1,600.00
Ruth F. Joyce	1,600.00
Blanche L. Oxner	1,600.00
Rosamond Reilly	1,600.00
Hilda J. Schofield	1,600.00
Elizabeth C. Weare	1,600.00
Blanche E. J. Leighton	1,600.00
Mary Bond	1,566.66
Ruth Gilday	1,566.66
Nellie S. Johnston	1,566.66
Jennie A. Johnson	1,518.66
Alice C. Ciolek	1,466.74
John M. Heiden	1,440.00
Francis A. Ross	1,388.33
Rosa Lee Hajinlian	1,340.00
Victoria A. Machaj	1,340.00
Antoniette Pepe	1,268.66

Ursula M. Lombard	1,213.36	
Katherine F. Sullivan	1,200.00	
Sophie G. Pszenny	840.00	
Josephine Connor	810.00	
Natale Frederico	800.00	
Thelma Damon	640.00	
Marguerite Chisholm	507.50	
Dorothy Hammersley	197.50	74,713.46
Teaching Supplies		
F. H. Haskell Lumber		
Co.	419.11	
N. J. Bolles Co.	365.95	
Cambosco Scientific Co.	137.42	
Science Research		
Associates	100.19	
Edward E. Babb &		
Co., Inc.	73.43	
A. J. Wilkinson & Co.	60.42	
Mittag & Volger Inc.	58.05	
Mansfield Lumber Co.	43.73	
Gledhill Bros., Inc.	37.34	
Central Scientific Co.	32.87	
Beaudette & Co., Inc.	32.67	
J. L. Hammett Co.	23.03	
World Book Co.	22.04	
Filing Equip. Bureau	23.00	
Stanley A. Hull	22.00	
John W. Goodhue		
Corp.	20.60	
Henry S. Bowen	20.00	
GAL. 47		
Rand McNally & Co.	18.02	
Nat., Assoc., Sec.,		
Sch. Principals	16.79	
J. Arthur Wheeler Co.	16.10	
Standard Office		

Machine Co.	13.02	
W. M. Welch Mfg., Co.	12.13	
Co-Operative Test		
Service	10.80	
American Crayon Co.	10.50	
Mrs. Herbert T. Zent	7.00	
Blaisdell's Express	4.48	
Est. Arthur C. Damon	4.40	
Broadhead Garrett Co.	4.38	
Graf Bros. Express	4.33	
James McDuffee &		
Stratton	4.00	
Agawam Dispatch	3.45	
Cielek Hardware Co.	3.05	
Westinghouse Elec., Mfg.,		
Co.	3.00	
Railway Express Agency	2.56	
Bostitch Northeast Inc.	2.50	
A. P. Marcorelle Co., Inc.	2.33	
Thomas Groom & Co.,		
Inc.	1.99	
Harrison's Dispatch	1.52	
Pentucket Motor Express	1.28	
Chapman's Radio Shop	.75	
Conley's Drug Store	.25	
Sullivan's Drug Store	.20	1,640.68

Text Books:

L. W. Singer Co.	232.17
Iroquois Pub., Co., Inc.	131.74
The Grolier Society Inc.	103.32
F. J. Barnard & Co.	94.92
Rowe Peterson & Co.	91.69
Mosher Music Co., Inc.	90.01
Allyn & Bacon	80.56

American Education	
Press Inc.	68.63
Senior Scholastic	62.25
O. H. Toothaker	55.81
Charles Scribners Sons	55.60
D. C. Heath & Co.	53.66
World Book Co.	47.95
South-Western Pub., Co.	47.72
Ginn & Company	37.18
Carl Fischer Inc., of	
Boston	35.27
Charles E. Merrill Co.	28.09
Crowley & Lunt	25.00
Science Research Assoc.	22.50
Scott Foresman & Co.	18.49
John C. Weston Co.	16.95
Stratmore Educational	
Service	16.70
The Gregg Writer	15.00
News Map of the Week,	
Inc.	15.00
The Boston Music Co.	13.73
Silver Burdett Co.	12.13
The MacMillan Co.	12.10
The Gregg Pub., Co.	11.36
Oxford Book Co.	11.27
A. J. Holman Co.	10.50
Junior Scholastic	10.50
Time	10.00
American Book Co.	7.90
McGraw Hill Book Co.,	
Inc.	6.92
Funk Wagnalis Co.	6.13
Bureau of Publication	5.70
J. B. Lippencott Co.	5.58
The H. W. Wilson Co.	5.50

Foreign Policy Assoc.	5.00
J. N. Roche	4.75
J. L. Hammett Co.	4.34
Civic Education Service	4.00
House Beautiful	4.00
Consumers Union of U. S., Inc.	4.00
Comm., to Study Origin of Peace	3.75
Nat. Geographic Society	3.50
Newsweek	3.50
McCall Corporation	3.40
Munroe, Arnold Merritt Express	3.27
Christian Science Pub., Society	3.20
American School Board Journal	3.00
Survey Associates Inc.	3.00
Child Training Assoc., Inc.	3.00
Childrens Activities	3.00
Hamilton Pub., Co.	2.94
Beckley Cardy Co.	2.54
P. F. Collier & Son	2.50
Frontier Press Co., of Boston	2.07
The Parents Institute Inc.	2.00
Practical Home Economics	2.00
The Lakeside Pub., Co.	2.00
Science Service	2.00
Nations School Pub., Co., Inc.	2.00
The Butterwick Co., Inc.	1.75
M. Barrows & Co., Inc.	1.57
American Home	1.50

American Cookery	1.50	
Webster Pub., Co.	1.27	
The Home Craftsman	1.25	
Manual Arts Press	1.03	
New York Herald Tribune	.70	
N. Y. State Teachers Association	.25	1,665.11
Course of Instruction		
Mass., Audubon Society Inc.		200.00

Expense of Operating School Plants:

Janitors Salaries and Bonus

Albert Waite	2,020.00	
J. Francis Perkins	1,760.00	
Arthur Grant	1,500.00	
Charles T. Kemp	1,500.00	
Mary Scott	1,136.00	
Charles Glover	865.20	
James D. Reilly	161.85	
Harry Argeropoulos	1.80	
Ralph G. Hatt	1.13	8,945.98

Fuel

Lathrop Brothers	2,794.64	
Charles L. Lovell	856.25	
Chas. L. Elliott Co.	177.98	3,828.87

Electricity

Ipswich Municipal Light Plant		774.92
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Miscellaneous Operating Supplies

L. B. Philbrick Co.	132.07	
Henry S. Wolkins Co.	71.75	
K. M. Crawford Co.	95.38	
M. D. Stetson Co.	55.87	
Masury-Young Co.	54.46	

John W. Goodhue Corp.	50.83	
A. W. Chesterton Co.	45.00	
C. B. Doldge Co.	43.50	
Ipswich Family Laundry	38.75	
The Windsor Co.	25.30	
Ipswich Electric Shop	11.20	
United Sweeping		
Compound Co.	9.50	
N. J. Bolles Co.	6.20	
A. P. Marcorelle		
Co., Inc.	4.50	
Ciolek Hardware Co.	2.60	
Sullivan's Drug Store	2.45	
Eastern Products Co.	1.13	
Railway Express Co.	.52	651.01
Water		
Ipswich Water Dept.		317.70
Gas		
North Shore Gas Co.		194.50

Transportation:

A. B. C. Mulholland	2,415.63	
Burke Motor Service	2,000.61	
George E. Hills	1,996.50	
Raymond E. Lord	598.95	
Howard J. Blake	590.70	
Walter H. Hulbert	589.90	8,192.29

General Expense:

Superintendent, Salary and Bonus		
Harry S. Merson		3,700.00
Clerk, Salary and Bonus		
Elizabeth Witham		1,240.00
Truant Officer		
Thomas G. Gauld		300.00

Telephone		
New Eng., Tel., & Tel., Co.	284.37	
Census Taker		
Elizabeth Witham	100.00	
Travel		
Harry S. Merson	100.00	
Office Supplies		
U. S. Post Office	28.88	
Stanley A. Hull	27.75	
Wright & Potter Printing		
Company	8.21	
Burroughs Adding		
Machine Co.	7.05	
Manifold Supplies	5.00	
Daigneau & Co.	4.30	
Comm., of Mass.	3.25	
National Education Assoc.	2.07	
Thomas Groom & Co.,		
Inc.	1.78	
Public Adm., Service	1.00	89.29

Maintenance and Repairs:

The Hodge Boiler	
Works	563.00
William Patterson &	
Son	550.03
Lawrence Orsini	210.58
Mass., Chemical Co.	200.00
C. C. Waterman	200.00
Donald G. Trussell	126.71
Philbrico Firebrick Co.	119.00
Walter D. Fessenden	96.38
John W. Goodhue Corp.	65.12
John Lind	82.48

Beaudette & Co., Inc.	60.65
F. H. Haskell Lumber Co.	48.24
Henderson & Herndon Tree Co.	40.00
James McCormack	34.65
J. H. Thorlby Co.	29.50
International Business Machine Co.	28.10
Louis Gentile	26.50
Hills & Hovey	24.00
Division of the Blind	23.50
Est. Arthur C. Damon	22.90
A. H. Packard	20.00
Woodcraft Supply Co.	19.55
Joseph Jaslowich	15.00
Carl Fischer Inc.	14.85
Comm., of Mass.	14.60
Ipswich Electric Shop	13.92
The Harris Fandel Co.	16.50
Edward H. Smith	13.00
Ipswich Motor Co., Inc.	11.61
W. E. Atkinson Co.	11.25
Mass., Heating Corp.	11.05
Paramount Laundry	11.00
Antonio Cuddemi	10.80
Richards-Wilcox	8.89
Chapman's Radio Shop	9.70
C. G. Conn Ltd.	9.00
John Ewic	7.00
Mac's Service Station	6.66
Burroughs Adding Machine Co.	6.60
James D. Reilly	4.88
L. C. Smith Corona Typewriter	4.00

Visual Education

Service Inc.	2.10	
Earl Goody	2.60	
A. J. Wilkinson & Co.	.60	
Blaisdell's Express	.52	
Railway Express Agency	.41	
Yates American		
Machine Co.	.97	2,798.40

Outlay:

Alterations

Donald G. Trussell	1,336.65	
William Patterson &		
Son	387.67	
Walter D. Fessenden	376.14	
J. W. Linehan		
Roofing Co.	16.52	2,116.98

New Equipment

North Shore Gas Co.	300.78	
Jones, McDuffee,		
Stratton Co.	121.37	
Blaisdell's Express	35.00	
Almy, Bigelow &		
Washburn	26.28	
Henry S. Wolkins Co.	13.96	
Gledhill Bros., Inc.	10.85	
Munroe, Arnold, Merritt		
Express	1.85	510.09

Health:

School Nurse, Salary and Bonus

Muriel Meyer (Riley)	1,433.33
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Doctor

Frank L. Collins, M.D.	600.00
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Supplies

E. F. Mahady Co.	18.04	
Nathaniel M. Quint	13.77	31.81

Insurance:

Damon & Damon	537.00	
The Barker Agency	474.98	
E. Benjamin Currier	201.00	
William W. Critchley Co.	107.20	
Bernard M. Sullivan, Agent	101.25	1,421.43

Vocational Education:

City of Beverly	348.60
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Americanization Classes:

Teachers

Jennie A. Johnson	128.00	
Nellie S. Johnston	119.00	247.00

Janitor

J. Francis Perkins	41.00
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Graduation and Diplomas:

W. M. Welch Mfg., Co.	139.26	
Open Forum Speakers Bureau	35.84	
Chronicle Pub., Co., Inc.	18.50	
Stanley A. Hull	9.50	
Henry S. Bowen	9.00	212.10

Express and Trucking:

Alex Gallant	70.50	
Blaisdell's Express	20.60	
Railway Express Agency	19.19	
Gordon Player	17.75	
Mrs. Gordon C. Player	10.00	138.04

Convention Expense:

Katherine F. Sullivan	4.32	
Nellie T. Smith	4.32	8.64

EDUCATION-SPECIAL RETIREMENT FUND

Appropriation	177.25
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Retirement Fund:

Teacher's Retirement Board	177.25
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SCHOLARSHIPS

Receipts-E. C. Cowles Fund	300.00
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Scholarships:

June C. Bousley	100.00	
Joanne Fuller	100.00	
Cleopatra Vlahos	100.00	
		300.00

LIBRARY

Appropriation		3,350.00
Librarian and Assistant	1,586.48	
Books, Periodicals, Supplies	1,050.39	
Janitor	296.00	
Fuel	181.54	
Insurance	157.71	
Buildings and Grounds	54.47	
Electricity and Water	21.41	
Express	2.00	
		3,350.00

Librarian and Assistant:

Grace E. Baxter	1,061.48	
Barbara James	525.00	1,586.48
Books, Periodicals, Supplies		
The Personal Book Shop	679.88	
Herman Goldberger		
Agency	94.95	
R. W. Wagner Co.	70.95	
O. H. Toothaker	48.13	
Gaylord Bros., Inc.	46.08	
Cadmus Books	26.28	
The H. W. Wilson Co.	20.80	
Ginn & Co.	17.04	
Doubleday Doran & Co.	15.67	
Crowley & Lunt	12.50	
L. A. Wells Library		
Bindery	6.46	
Foreign Policy Association,		
Inc.	5.00	
American Library Assoc.	2.00	
Chronicle Pub., Co., Inc.	2.00	
Schoenhofs	1.65	
Mass., Library Assoc.	1.00	1,050.39

Janitor:

Guy E. Wells	296.00
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Fuel:

Charles L. Lovell	113.52	
Lathrop Brothers	68.02	181.54

Insurance:

Bernard M. Sullivan	157.71
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Buildings and Grounds:

William Patterson & Son	20.17	
Ipswich Electric Shop	9.80	
J. W. Goodhue Corp.	6.60	
Henderson & Herndon Tree		
Co., Inc.	6.00	
Frank O' Malley	5.60	
Walter Fessenden	4.80	
N. R. Harris	1.50	54.47

Electricity and Water:

Ipswich Municipal Light		
Plant	17.41	
Town of Ipswich, Water		
Dept.	4.00	21.41

Express:

Mrs. Gordon C. Player	2.00
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RECREATION

PARKS

Appropriation	704.00	
Bonus	75.00	
		779.00
Labor	236.17	
Care & Maintenance of Equipment	97.94	
Plants and Bulbs	80.00	
Superintendent	75.00	
Loam, Seed, Fertilizer	30.75	
Water	24.00	
Tools and Supplies	11.80	
Repairs to Fountain	10.09	
	<hr/> 565.75	
Transferred to Revenue	213.25	
		779.00

Labor:

Earl Goody	158.93	
Malcomb Gross	37.05	
James D. Reilly	15.60	
Carl Coop	7.80	
Herbert Dodge	7.15	
Russell Scabill	4.83	
Frank O'Malley	4.81	236.17

Care & Maintenance of Equipment:

Ipswich Motor Co., Inc.	39.63
A. H. Pickard	22.70
James McCormack	21.75

Bob's Esso Service Station	3.73	
Power Lawn Mower		
Service Co.	3.59	
Ralph Richardson	2.60	
Burke Motor Service	1.99	
R. W. Davis Co., Inc.	1.95	97.94

Plants and Bulbs:

Gordon Greenhouses, Inc.	80.00
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Superintendent:

Gardner C. Caverly	75.00
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Loam, Seed, Fertilizer:

John W. Goodhue Corp.	15.00	
Ciolek Hardware Co.	9.00	
Corliss Bros.	4.00	
Horton Grain Co.	2.75	30.75

Water:

Town of Ipswich, Water Dept.	24.00
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Tools and Supplies:

John W. Goodhue Corp.	5.95	
Henry S. Bowen	3.00	
Ciolek Hardware Co.	2.85	11.80

Repairs to Fountain:

William Patterson & Son	10.09
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PLAYGROUNDS

Appropriation	1,215.00	
Bonus	125.00	
		1,340.00
Labor	860.85	
Repairs, Buildings and Grounds	248.25	
Supplies, Materials, Tools	76.26	
Supervision	50.00	
Repairs, Maintenance of Equipment	41.49	
	<hr/>	
	1,276.85	
Transferred to Revenue	63.15	
		1,340.00

Labor:

Walter Trask	701.25	
Samuel E. Burnett	119.60	
Clarence J. Dupray	25.00	
Walter Ellsworth	15.00	860.85

Repairs, Buildings and Grounds:

Thomas H. Reedy	211.50	
William Burridge	27.30	
T. J. Cunningham	9.45	248.25

Supplies, Materials, Tools:

John W. Goodhue Corp.	46.46	
Harris Oil Co.	14.00	
Henry S. Bowen	10.00	
Horton Grain Co.	4.80	
Ciolek Hardware Co.	1.00	76.26

Supervision:

Clarence J. Dupray	50.00
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Repairs, Maintenance of Equipment:

James McCormack	25.90	
R. W. Davis Co., Inc.	11.59	
Louis Saulnier	4.00	41.49

UNCLASSIFIED

VALOROUS H. GRANT - PENSION

Appropriation	728.00
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Pension:

Valorous H. Grant	728.00
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MEMORIAL DAY

Appropriation	415.00	
Refund	15.00	
		430.00
Band	165.00	
Flowers	137.75	
Flags	82.50	
Labor	19.00	
Supplies	5.90	

Band:

Lee's 102nd Regiment Band	165.00
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Flowers:

Gordon Greenhouses Inc.	137.75
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Flags:

A. P. Marcorelle Co., Inc.	82.50
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Labor:

William Robbins	15.00
James McCormack	4.00

Supplies:

A. P. Marcorelle Co., Inc.	5.90
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	410.15
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Transferred to Revenue	19.85
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	430.00
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TOWN CLOCK

Appropriation	75.00
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Maintenance and Repair:

A. E. Austin	75.00
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MEMORIAL BUILDING

Appropriation	2,305.30
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Bonus	200.00
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Refund	.50
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	2,505.80
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Janitor, Salary and Bonus	1,500.00
Fuel	362.91
Insurance	351.50
Gas	62.24
Repairs and Supplies	36.69
Electricity	26.35
Water	21.90

 2,361.59

Transferred to Revenue	144.21
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2,505.80

Janitor:

Samuel Aitken, Salary & Bonus	1,500.00
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Fuel:

Lathrop Brothers	290.76	
Charles L. Lovell	72.15	362.91

Insurance:

Bernard M. Sullivan, Agent	351.50
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Gas:

North Shore Gas Co.	62.24
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Repairs and Supplies:

A. P. Marcorelle Co., Inc.	11.36
North Shore Gas Co.	8.95
Samuel Aitken	6.35
Horton Grain Co.	6.40

James McCormack	2.00	
Ipswich Meat Market	1.13	
Conley's Drug Store	.50	36.69

Electricity:

Ipswich Municipal Light Plant		26.35
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Water:

Ipswich Water Dept.		21.90
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CIVILIAN DEFENSE

Balance Jan., 1, 1944	1,750.89	
Appropriation	1,000.00	
Refunds	9.23	
		2,760.12
Police Radio	1,515.00	
Telephone	293.39	
Rent	245.00	
Supplies	155.79	
Band	150.00	
Labor	60.00	
Postage	26.17	
Clerical	23.55	
Repairs to Equipment	20.00	
Printing and Advertising	9.75	
Express	9.27	
Electricity	5.84	
Insurance	5.00	
	<hr/>	
	2,518.76	
Balance to 1945	241.36	
		2,760.12

Police Radio:

Galvin Mfg., Co.	1,365.00	
F. Alvin Stacey	150.00	1,515.00

Telephone:

New Eng., Tel., & Tel., Co.	293.39
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Rent:

John F. Conley	245.00
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Supplies:

Ciolek Hardware Co.	62.70	
Jerome Richardson	34.38	
Robert W. Robertson	18.75	
Eldon E. Orchard	18.00	
John W. Goodhue Corp.	14.46	
Henry S. Bowen	7.50	155.79

Band:

George C. Rigby Band	150.00
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Labor:

Franklin E. Smith	56.00	
William Patterson & Son	1.75	
Walter D. Fessenden	1.25	
Clarence T. Irving	1.00	60.00

Postage:

Howard N. Doughty	26.17
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Clerical:

Bernice B. Arsenault	16.80	
S. Ervin Langmaid	6.75	23.55

Repairs to Equipment:

Edward's Typewriter Exchange		20.00
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Printing and Advertising:

Chronicle Pub., Co., Inc.		9.75
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Express:

Blaisdell's Express		9.27
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Electricity:

Ipswich Municipal Light Plant		5.84
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Insurance:

Bernard M. Sullivan		5.00
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HONOR ROLL COMMITTEE

Appropriation		3,000.00
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Contract:

Donald Hamm		2,300.00
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Services-Compiling Lists:

George Mourikas	146.88
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Postage:

U. S. Post Office	118.00
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Printing:

Chronicle Publishing Co.	42.00
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Materials:

Corliss Bros.	9.50	
Ipswich Grain Co.	8.25	17.75

Transportation:

George Mourikas	5.00
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	2,629.63
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Balance to 1945	370.37
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	3,000.00
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RATIONING BOARD

Balance Jan., 1, 1944	262.42
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Appropriation	975.00
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	1,237.42
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Rent	600.00
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Supplies and Printing	157.88
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Telephone	121.66
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Clerical	95.00
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Electricity	43.60
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Rent Safe Deposit Box	24.00	
Labor	9.45	
Transportation	1.60	
	<hr/>	
	1,053.19	
Balance to 1945	184.23	
		1,237.42
Rent:		
John F. Conley	600.00	
Supplies and Printing:		
D. L. MacDonald Co.	62.60	
Chronicle Pub., Co., Inc.	58.00	
Sullivan's Drug Store	16.35	
H. B. McArdle	8.20	
John W. Goodhue Corp.	3.14	
Conley's Drug Store	2.69	
Arthur H. Driscoll Co.	2.50	
Est., A. C. Damon	1.50	
Est., Cora H. Hulbert	1.32	
Ipswich Electric Shop	1.08	
Ava L. Matheson	.50	157.88
Telephone:		
New Eng., Tel., & Tel., Co.	121.66	
Clerical:		
Charlotte M. Machaj	95.00	
Electricity:		
Ipswich Municipal Light Plant	43.60	

Rent Safe Deposit Box:

First National Bank of Ipswich	24.00
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Labor:

Frank Stevens	9.45
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Transportation:

Ava L. Matheson	1.60
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SERVICE FLAG

Balance from 1943		220.40
Service Flag	27.00	
Sewing	15.00	

Service Flag:

Cor-Nix Rubber Co.	27.00
Peter Viladenis	15.00

	42.00
Balance to 1945	178.40

224.40

THIRTY SOUTH MAIN STREET DISPOSAL

Appropriation		350.00
Rental of Equipment	107.50	
Gravel and Loam	113.60	
Labor	76.38	

Auctioneer	10.00
Advertising	6.00
Teaming	5.00
Rental of Equipment:	
Wright Contracting Co.	107.50

Gravel and Loam:

Estate of Mrs. A. Brown	113.60
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Labor:

Louis Kelly	15.93
Alvary G. Marriott	15.81
Oscar Holm	15.76
Henry Waz	14.44
Joseph Doty	14.44

Auctioneer:

Augustus J. Barton, Jr.	10.00
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Advertising:

Chronicle Publishing Co., Inc.	6.00
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Teaming:

James A. Day	5.00
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	318.48
Transferred to Revenue	31.52

350.00

Mrs. Wm. G. BROWN ANIMAL FUND

Transfer-Mrs. Wm. G. Brown Animal Fund	236.52
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Gas Box:

Donald G. Trussell	231.88	
North Shore Gas Co.	4.64	
		236.52

RESERVE FUND

Transfer, Reserve Fund Overlay Surplus	5,000.00
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Transfers:

Cemetery, Office & Storage Building	1,350.00
Resurfacing North Gate Road	890.00
Fire	745.25
Highway	394.12
Selectmen	385.00
Town Hall	308.60
Law	275.00
1939 Unpaid Bill Welfare Dept.	149.00
Health	111.76
Forest Warden	100.00
Town Dump	45.00
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	4,754.33

Transferred to Reserve Fund	
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Overlay Surplus	245.67
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	5,000.00
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CEMETERY

Appropriation	4,319.00	
Receipts-Cemetery Trust Funds	1,195.75	
Bonus	700.00	
		6,214.75
Labor	3,207.38	
Superintendent	1,700.00	
Equipment	456.73	
Care & Maintenance of Equipment	250.34	
Plants, Fertilizer and Loam	197.80	
Insurance	132.97	
Supplies and Tools	78.60	
Clerical	55.00	
Water	40.00	
Telephone	34.04	
Garage Rent	30.00	
Teams	24.00	
Postage and Express	3.36	
Fuel	1.20	
	<hr/>	
	6,214.75	
Transferred to Revenue	3.33	
		6,214.75

Labor, Wages and Bonus:

Herman Shores	976.73
Frank Scahill	828.10
William D. Warner	770.25
Fred Trask	171.60
Clarence R. Sheppard	128.70
Norman Stone	76.05
William Dunbar	59.80
Bernard Kamon	37.70

Arnold Richards	29.90	
Leo Downey	23.40	
Angus Wright	23.40	
Paul Wright	22.75	
Stanley Monko	18.85	
Richard Sheppard	10.40	
Howard Downing	10.00	
John Singer	10.00	
Dana Parsons	5.20	
Theodore Fryberg	4.55	3,207.38

Superintendent, Salary and Bonus:

Benjamin W. Homans	1,700.00
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Equipment:

Syntron Co.	384.68	
Barnett Canvas Good & Bag Co., Inc.	59.40	
Ipswich Electric Shop	12.65	456.73

Care and Maintenance of Equipment:

Bob's Esso Service Station	88.26	
R. W. Davis Co.	49.75	
James McCormack	49.15	
N. R. Harris	28.25	
Burke Motor Service	10.18	
Mac's Service Station	8.50	
Ipswich Motor Co., Inc.	6.21	
H. M. Dodge	5.20	
Metropolitan Oil Co.	4.84	250.34

Plants, Fertilizer and Loam:

Corliss Bros.	116.00	
Gordon Greenhouses, Inc.	62.05	
Alex Gallant	14.50	
Howard Blake	3.00	
Ipswich Grain Co.	2.25	197.80

Insurance:

Bernard M. Sullivan	132.97
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Supplies and Tools:

Ciolek Hardware Co.	38.00	
John W. Goodhue Corp.	32.42	
Edward S. Sullivan	3.60	
Conley's Drug Store	2.68	
Est. Cora H. Hulbert	1.90	78.60

Clerical:

Ralph K. Whittier	50.00	
Margaret Higgins	5.00	55.00

Water:

Ipswich Water Dept.	40.00
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Telephone:

New Eng., Tel., & Tel., Co.	34.04
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Garage Rent:

Gordon Player	30.00
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Teams:

Michael Ryan	24.00
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Postage and Express:

Benjamin W. Homans	3.36
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Fuel:

Charles W. Pickard	1.20
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HENRY AUGUSTINE COWLES MEMORIAL CEMETERY

Appropriation		1,500.00
Surveys and Plans	467.00	
Labor	351.00	
Boundary Stones	35.00	
Tools and Supplies	7.98	
	<hr/>	
	860.98	
Forward to 1945	639.02	
		1,500.00

Surveys and Plans:

Chester J. Patch, Jr.	467.00
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Labor:

Angus Wright	193.70	
William Arsenault	28.60	
Stanley Eustace	28.60	
Walter Trask	26.00	
Herman Shores	26.00	
Arnold R. Richards	22.10	
Frank Scahill	15.60	
George Riel	10.40	351.00

Boundary Stones:

A. J. Barton & Son, Inc.	35.00
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Tools and Supplies:

Ciolek Hardware Co.	7.98
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SOLDIER'S GRAVES

Appropriation	325.00
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Bonus	45.00
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370.00

Labor:

John Bzezinsky	52.00
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Frank Scahill	46.80
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Walter F. Trask	44.20
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Clarence Sheppard	42.90
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George E. Hills	37.05
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Herman Shores	26.65
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Arnold Richards	26.00
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George Reil	21.45
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William Arsenault	21.45
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Norman Stone	13.65
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William Dunbar	10.40
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Paul Wright	10.40
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Bernard Kamon	8.45
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Leo Downey	8.45
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369.85

Transferred to Revenue	.15
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370.00

INTEREST AND MATURING DEBT INTEREST

Appropriation	1,890.00
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Interest:

Merchants National Bank of Boston	1,450.00
First National Bank of Boston	340.00
Treas., and Receiver General of Mass,	100.00
	1,890.00

MATURING DEBT

Appropriation	14,400.00
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Note Payments:

Merchants National Bank of Boston	10,400.00
First National Bank of Boston	4,000.00
	14,400.00

BONDS AND NOTES PAYABLE GENERAL LOANS

	SHATSWELL SCHOOL	HIGHWAY EQUIPMENT	HIGH SCHOOL
1945	4,000.00	2,400.00	6,000.00
1946		2,400.00	6,000.00
1947			6,000.00
1948			6,000.00
1949			6,000.00
1950			6,000.00
1951			6,000.00

1952	6,000.00
1953	6,000.00
1954	6,000.00
1955	6,000.00

Water and Electric Light Notes Payable
 .. In Report of that Department ..

ENTERPRISES

ELECTRIC LIGHT OPERATIONS

Balance Jan., 1, 1944	32,103.08	
Collections	161,313.98	
Refunds	25.37	
		193,442.43
Station Fuel	50,890.48	
Station Labor	20,542.04	
Maint., Outside Lines & Meters	11,753.34	
Maint., Electrical Equipment	3,222.41	
Transformers	2,774.23	
Lubricants	2,758.15	
Commercial Salaries	2,752.34	
Maint., Engines	2,480.39	
Maint., Street Light System	2,289.54	
Inspecting & Testing Meters	2,227.61	
Note & Interest Payments	2,035.00	
Salaries of Manager & Commissioners	1,950.00	
Transformer Sub-Station	1,681.21	
Electric Plant	1,167.50	

Office Supplies & Expenses	1,158.69
Insurance	975.07
Transportation Expense	608.95
Maintenance, Station Structures	597.24
Station Supplies & Expenses	490.84
Pension	351.00
Meters	237.24
Land	157.20
Miscellaneous	25.37
Maint., Auxiliaries	23.85

113,149.69

Post War Rehabilitation Fund	18,000.00
To Reduce Taxes	11,000.00
Transferred to Depreciation	25,375.54

167,525.23

Balance to 1945	25,917.20
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193,442.43

Station Fuel:

George W. Pickering Co.	50,890.48
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Station Labor:

Earl Hardy	3,174.56	
Frank Mallard	2,308.56	
William Hamm	2,308.56	
Chester Pickard	2,308.56	
Arthur L. Cole	2,308.56	
John Blunda	2,308.56	
George E. Brown	1,950.56	
Howard Downing	1,950.56	
Everett D. Jewett	1,923.56	20,542.04

Maint., Outside Lines & Meters:**Labor:**

Gordon Player	2,546.31	
Harry Leno	2,335.46	
Lionell Sheppard, Jr.	2,282.46	
Henry Somers	1,478.22	
Earl Goody	67.60	
Alex Gallant	6.30	
Donald Player	3.00	8,719.35

Supplies, Materials, Equipment:

George H. Wahn Co.	2,583.55	
Comm., of Mass.,		
D. P. W.	103.81	
John W. Goodhue Corp.	55.43	
Boston & Maine, R. R.	48.14	
Munroe, Arnold Merritt		
Express	44.20	
Ciolek Hardware Co.	28.70	
The States Co.	27.63	
New Eng., Tel., &		
Tel., Co.	24.13	
Railway Ex., Agency	21.10	
Mathais Hart Co.	15.75	
Henderson, Herndon		
Tree Co.	15.00	
Ipswich Electric Shop	14.25	
Western Union		
Telegraph Co.	12.25	
Arthur H. Walton	10.00	
James McCormack	7.35	
Aetna Metal Prod., Co.	5.00	
Horton Grain Co.	4.00	

Leonard Tetreault	4.50	
Atlas Lunch	3.05	
Agawam Dispatch	2.06	
Cutler Hammer Co.	1.08	
Blaisdell's Express	1.04	
Harrison's Dispatch	1.17	
Percy E. Bennett	.80	3,033.99

Maint., Electrical Equipment:

Fairbanks & Morse		
Co.	3,000.00	
Boston & Maine R. R.	104.38	
Alden J. Kent	67.50	
Munroe, Arnold, Merritt		
Express	50.53	3,222.41

Transformers:

Westinghouse Electric		
Supply Co		2,774.23

Lubricants:

The Texas Co.		2,758.15
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Commercial Salaries:

A. A. Jewett	1,794.56	
Clarence J. Dupray	508.14	
Henry Somers	449.64	2,752.34

Maint., Engines:

Fairbanks & Morse		
Co.	2,108.34	
Railway Ex., Agency	237.52	
Bowser Inc.	56.51	
Boston & Maine R. R.	37.65	

The Allpax Co.	18.75	
Garlock Packing Co.	15.75	
Butts & Ordway Co.	5.87	2,480.39

Maint., Street Light System:

Labor

Clarence J. Dupray	1,696.42	
Henry Somers	38.00	1,734.42

Supplies, Materials, Equipment

Sylvania Electric		
Products, Inc.	256.00	
Garbar Electric Co.	149.58	
General Electric		
Supply Co.	115.02	
Westinghouse Electric		
Supply Co.	21.72	
John W. Goodhue Corp.	10.55	
Ipswich Oil Co.	2.25	555.12

Inspecting & Testing Meters:

J. H. Sheppard	2,221.06	
General Electric Co.	6.55	2,227.61

Note and Interest Payments:

Inst., of Savings,		
Newburyport		2,035.00

Salaries of Manager & Commissioners:

Manager

Charles A. Mallard	1,650.00	
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Commissioners

James E. Cole, Jr.	100.00	
A. B. C. Mulholland	100.00	
George E. Hodgkins	100.00	1,950.00

Transformer Sub-Station:

Westinghouse Electric		
Mfg., Co.	1,525.40	
Walter Fessenden	58.96	
Lynn Sand & Stone Co.	52.62	
W. E. Atkinson Co.	42.73	
William Banfill	1.50	1,681.21

Electric Plant:

Fairbanks & Morse Co.	1,167.50
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Office Supplies & Expenses:

New Eng., Tel., &	
Tel., Co.	402.79
Chronicle Pub., Co.	243.85
U. S. Post Office	349.30
H. B. McArdle	63.90
Municipal Light Assoc.	20.19
N. J. Bolles Co.	18.49
Edwards Typewriter	
Exchange	17.50
Addressograph Corp.	6.22
George Willey	6.00
Stanley A. Hull	5.75
Gordon Greenhouses Inc.	10.00

Damon & Damon	5.00	
Ipswich Electric Shop	3.80	
Fred Hull	2.50	
Daigneau & Co.	2.00	
Est., Cora H. Hulbert	1.40	1,158.69

Insurance:

The Barker Agency	804.15	
Bernard M. Sullivan, Agent	170.92	975.07

Transportation Expense:

Ipswich Motor Co., Inc.	295.52	
R. W. Davis Co.	135.86	
Mac's Service Station	67.23	
George Karalias	55.05	
Bob's Esso Service Station	34.79	
James McCormack	12.00	
Bernard M. Sullivan, Agent	6.00	
Central Auto Sales	2.50	608.95

Maintenance, Station Structures:

J. W. Linehan Roofing Co.	491.57	
Thomas H. Reedy	37.10	
Ipswich Electric Shop	25.16	
Trimount Bituminous Prod., Co.	25.06	
Ciolek Hardware Co.	10.35	
John W. Goodhue Corp.	8.00	

Station Supplies & Expenses:

Boston Mills		
Remnants Co.	336.24	
Ipswich Electric Shop	56.47	
Tougas & Tougas	31.29	
Butts & Ordway Co.	13.50	
The Sharpless Co.	10.34	
Sullivan's Drug Store	7.63	
North Shore Fire		
Appliance Co.	7.50	
Joseph T. Ryerson &		
Son., Inc.	7.10	
Homan Crane Corp.	4.92	
Est., Arthur C. Damon	4.50	
Air Reduction		
Sales Co.	4.19	
Stafford J. King	3.96	
Bowser Inc.	1.75	
Conley's Drug Store	.85	
Lathrop Brothers	.60	490.84

Pension:

Ralph B. Pickard	351.00
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Meters:

Sangamo Electric Co.	237.24
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Land:

Charles F. Damon	150.00	
George H. W. Hayes	7.20	157.20

Miscellaneous:

Charles Lowe	20.00	
Edward S. Graffum	5.37	25.37

Maint., Auxiliaries:

General Electric Co.	23.85
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Post War Rehabilitation Fund:

Town of Ipswich	18,000.00
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To Reduce Tax Rate:

Town of Ipswich	11,000.00
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WATER OPERATIONS

Appropriation	30,160.46	
Transfer-Water Surplus	14,520.06	
		44,680.52
Maintenance	7,027.61	
Note and Interest Payments	4,652.50	
Administration	4,249.81	
Electricity for Pumping Water	2,400.00	
Construction	824.27	
Building and Grounds	661.06	
Transportation, Truck Maintenance	647.60	
Pension	351.00	
	<hr/>	
	20,813.85	
Transferred to Water Surplus	23,866.67	
		44,680.52

Maintenance:

Repairs-Service

Construction Foreman

Stephen Woodman 1,981.21

Dana Parsons 1,740.76

Labor

Dana Parsons 1,740.76

Alex Gallant 1,328.00

Charles Harris 5.25

Frank Bruce 3.00 3,077.01

Supplies, Materials, Express

Pierce-Perry 508.29

Pittsburg Equitable
Meter Co. 303.32Turner Falls Water
District 184.00John W. Goodhue
Corp. 76.71

Alex Gallant 65.00

Boston & Maine R.R. 13.86

Pan Verochi 13.73

A. P. Marcorelle
Co., Inc. 13.25William Patterson
& Son 12.16

H. R. Prescott & Sons 11.69

Gulf Oil Corp. 9.20

C. Gianakas 6.75

Ciolek Hardware Co. 6.62

Pentucket Motor Ex. 6.06

James McCormack 6.40

Blaisdell's Express 5.17

Agawam Dispatch 4.77

Railway Ex., Agency 4.46

Ipswich Electric Shop 3.35

Horton Grain Co. 3.00 1,257.79

Repairs-Pipe Line

Supplies, Materials & Etc.

Pierce-Perry	93.36	
M. B. Skinner Co.	38.51	
W. E. Atkinson Co.	21.08	
James McCormack	16.20	
Hedge Mattheis Co.	3.45	172.60

Note and Interest Payments:

Note Payments

First National Bank		
of Boston	2,000.00	
Merchants National		
Bank of Boston	1,000.00	
Abington Savings		
Bank	1,000.00	4,000.00

Interest Payments

First National Bank		
of Boston	280.00	
Merchants National		
Bank of Boston	237.50	
Second National		
Bank of Boston	67.50	
Abington Savings		
Bank	67.50	652.50

Administration:

Commissioners

A. B. C. Mulholland	100.00	
George E. Hodgkins	100.00	
Chester A. Bolles	50.00	250.00

Manager

Charles A. Mallard		1,650.00
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Clerk

Marjorie Horsman		1,390.72
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Insurance

Bernard M. Sullivan,		
Agent	217.26	
The Barker Agency	188.73	405.99

Postage

U. S. Post Office		328.80
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Supplies, Printing, Advertising

Chronicle Publishing		
Co., Inc.	86.60	
Henry S. Bowen	35.00	
H. B. McArdle	34.90	
Gordon Greenhouses		
Inc.	10.00	
Stanley A. Hull	6.00	
Est. Cora Hulbert	.50	173.00

Telephone

New Eng., Tel., &		
Tel., Co.		28.30

Subscriptions and Dues

Banker & Tradesman	12.00	
N. E. Water		
Association	10.00	22.00

Release

Registry of Deeds		1.00
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Electricity for Pumping Water:

Ipswich Municipal		
Light Plant		2,400.00

Construction:

Pipe Line

Materials, Supplies, Express

George H. Wahn Co.	686.55	
Darling Valve &		
Mfg., Co.	14.50	

Boston & Maine R. R.	4.81	
Blaisdell's Express	2.09	
J. W. Goodhue Corp.	1.96	709.91
Service Pipe		
Supplies		
Pittsburg Equitable		
Meter Co.	88.20	
A. P. Smith Mfg., Co.	26.16	114.36

Buildings and Grounds:

Labor		
Walter D. Fessenden	180.00	
Thomas H. Reedy	165.16	
Everett D. Jewett	25.00	370.16
Land Purchase		
Charles F. Damon		175.00
Rental of Equipment		
Wright Contracting Co.		57.75
Supplies and Materials		
Ciolek Hardware Co.	23.86	
William Patterson &		
Son	8.60	
John W. Goodhue		
Corp.	3.69	36.15
Truck Hire		
A. B. C. Mulholland	11.00	
Michael Ryan	11.00	22.00

Transportation, Truck Maintenance:

R. W. Davis Co.	431.51
George Karalias	61.34
Mac's Service Station	51.66
Ipswich Motor Co.,	
Inc.	51.01

Bob's Esso Service		
Station	33.36	
Central Auto Sales	16.75	
Shell Gas Station	1.97	647.60

Pension:

Ralph B. Pickard	351.00
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I have examined the classification records of the Water and Light Departments and this detailed report of expenditures agrees with the general classification appearing upon their records, which will be found in the Annual Report of the Water and Light Departments incorporated in this Annual Town Report.

BRAINARD C. WALLACE,

Town Accountant.

Balance Sheet — December 30, 1944

Liabilities and Reserves

Assets		Liabilities and Reserves	
Cash:		Tailings	\$ 1,042.92
In banks and Office		Sale of Real Estate Fund	8,470.00
Accounts Receivable		Highway Machinery Fund	2,907.41
		Sale of Cemetery Lots Fund	2,306.00
Taxes:		Federal Grants:	
Levy of 1943:		Aid to Dependent Children	\$135.36
Personal	\$ 277.92	Old Age Assistance	171.94
Real Estate	2,230.12		307.30
	\$ 2,508.04	Electric Meter Guarantee Deposits	2,967.92
Levy of 1944:		Electric Meter Guarantee Deposits Interest	2,151.52
Poll	\$ 48.00		
Personal	2,244.33	Unexpended Appropriation Balances:	
Real Estate	23,862.16	Office and Storage Building,	
	26,154.49	Cemetery	\$1,350.00
		Shell Fish Benefits	1,000.00
			28,662.53

Motor Vehicle Excise Taxes:				
Levy of 1944	126.33		Advisory Committee	1,000.00
Special Assessments:			Town Dump Construction	500.00
Moth 1943	\$25.00		Town Hall Improvements	438.35
Moth 1944	20.00		Honor Roll Committee	370.37
			Civilian Defense Committee	241.36
			Skating Rink	238.72
Tax Titles	\$13,044.60	45.00	Rationing Board	184.23
Tax Title Possessions	8,624.35		Service Flag	178.40
			Henry Augustine Cowles	
Departmental:		21,668.95	Memorial Cemetery	639.02
Town Hall	\$ 10.00			6,140.35
Town Property	1,633.25		Electric Light:	
Ambulance	318.00		Operations	\$25,917.20
Moth	103.75		Depreciation	78,046.26
Health	1,499.46		Water:	
Highway	104.98		Surplus	103,963.46
Public Welfare	1,303.75		Loan Authorized — Not Issued	15,000.00
Old Age Assistance	362.49		Reserve Fund — Overlay Surplus	41,059.60
				6,791.68

Soldier's Benefits	232.00	Overlays Reserved for Abatement of Taxes:	
Education	75.00	Levy of 1943	\$1,579.14
Cemetery	1,246.00	Levy of 1944	3,794.24
			5,373.38
Electric Light		Revenue Reserved Until Collected:	
		Motor Vehicle Excise Tax	\$ 126.33
Water	\$11,920.02	Special Assessment	45.00
Water Liens to Taxes 1944	242.47	Tax Title	21,668.95
Water Liens to Tax Titles	32.93	Departmental	6,888.68
		Electric Light	17,352.03
		Water	12,195.42
Loan Authorized		Surplus Revenue	
			58,276.42
			75,253.55
			<hr/>
			\$317,011.60
			<hr/> <hr/>

DEBT ACCOUNTS

Net Funded or Fixed Debt.

\$97,800.00	High School Loan	\$66,000.00
	Water Extension Loan 1938	9,000.00
	Additional Water Supply Loan 1942	8,000.00
	Water System Loan 1927	6,000.00
	Highway Equipment Loan	4,800.00
	Shatswell School Loan	4,000.00
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\$97,800.00		\$97,800.00
		<hr/>
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TRUST ACCOUNTS

Trust Funds, Cash and Securities

Cemetery Perpetual Care Funds	\$55,161.56
Post War Rehabilitation Fund	50,00.00
Richard T. Crane Jr., Picnic Fund	32,095.44
Eunice Caldwell Cowles Fund	10,031.54
Mark Newman Memorial Fund	5,094.14
Mrs. William G. Brown Animal Fund	2,036.07
Marianna T. Junes Fund	782.81
John T. Kimball Fund	500.00
Martha I. Savory Fund	288.54
Dow Memorial Boulder Fund	136.96
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	\$156,127.06

**RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH DISBURSEMENTS FOR THE YEAR ENDING
DECEMBER 30, 1944**

	Balance Jan. 1, '44	Appropriations And Loans	Cash Receipts	Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 30, '44
Moderator		100.00			100.00			
Selectmen		4,493.83	3.83	385.00	4,703.06		179.60	
Selectmen, Unpaid Bill 1942		55.75			55.75			
Accountant		3,360.00	1.45	400.00	3,646.54		114.91	
Treasurer and Collector		8,984.40	60.75	700.00	9,047.77		697.38	
Assessors		2,895.00		200.00	3,083.35		11.65	
Law		600.00		275.00	875.00			
Town Clerk		1,907.50		200.00	2,064.26		43.24	
Election and Registration		2,337.00			2,275.81		61.19	
Town Hall		3,029.80		508.60	3,516.09		22.31	
Town Hall Improvements		1,800.00			1,361.65			438.35
Police		18,485.75			18,360.04		125.71	
Fire		18,793.55	42.59	745.25	19,519.08		62.31	
Fire Alarm Little Neck	235.19				235.00		.19	
Weights and Measures		519.00			449.52		69.48	
Moth		3,907.75		350.00	3,829.59		428.16	
Tree Warden		1,425.00	.45	50.00	1,387.26		88.19	
Forest Warden		500.00	1.20	100.00	561.21		39.99	
Bounty On Seals		150.00			10.00		140.00	
Clam Commissioner		1,500.00		200.00	1,695.39		4.61	
Shell Fish Benefits		1,000.00						1,000.00
Health		7,359.40	15.00	211.76	7,586.16			
Mosquito Control		850.00			850.00			
Town Dump		500.00		45.60	545.60			
Town Dump Construction		500.00						500.00
Highway		26,544.00		894.12	27,305.58		132.54	
Snow Removal		7,000.00			3,483.11		3,516.89	
Bay-View Road Construction		350.00			350.00			
Chapter 90 Maintenance		1,400.00	100.00	700.00	2,200.00			
Resurfacing North Gate Road				890.00	890.00			
Street Lighting		5,400.00			5,400.00			
Public Welfare		6,560.00	30.00	200.00	5,674.98	.20	1,114.82	
Unpaid Bill Public Welfare 1939				149.00	149.00			
B. S. Cable Memorial Hospital		2,500.00			2,500.00			
Aid to Dependent Children, Adm.		100.00			100.00			
Aid to Dependent Children, Aid		2,500.00	5.00		2,428.40		76.60	
U. S. Grant, A. D. C., Adm.			77.79		77.79			
U. S. Grant, A. D. C., Aid	55.36		1,248.00		1,168.00			135.36
Old Age Assistance, Adm.		300.00			300.00			
Old Age Assistance, Assistance		35,000.00	210.50		33,550.54		1,659.96	
U. S. Grant, O. A. A., Adm.	1.34		791.46	.20	793.00			
U. S. Grant, O. A. A., Assistance			23,750.13		23,578.19			171.94
Soldier's Benefits		4,000.00			600.55		3,399.45	
Education		104,442.15	2,002.00	10,600.00	116,845.60		198.55	
Education, Special Retirement Fund		177.25			177.25			
Scholarships			300.00		300.00			
Library		3,350.00			3,350.00			
Parks		704.00		75.00	565.75		213.25	
Playgrounds		1,215.00		125.00	1,276.85		63.15	
Skating Rink	238.72							238.72
Valorous H. Grant, Pension		728.00			728.00			
Memorial Day		415.00	15.00		410.15		19.85	
Town Clock		75.00			75.00			
Memorial Building		2,305.30	.50	200.00	2,361.59		144.21	
Advisory Committee		1,000.00						1,000.000
Civilian Defense Committee	1,750.00		9.23		2,518.76			241.36
Honor Roll Committee		3,000.00			2,629.63			370.37
Rationing Board	262.42	975.00			1,053.19			184.23
Service Flag	220.40				42.00			178.40
30 No. Main Street Disposal		350.00			318.48		31.52	
Mrs. William Brown, Animal Fund			236.52		236.52			
Electric Light Operations	32,103.08		161,313.98	25.37	142,149.69	25,375.54		25,917.20
Water		30,160.46		14,520.06	20,813.85	23,866.67		
Cemetery		4,319.00	1,195.75	700.00	6,211.42		3.33	
H. A. Cowles, Memorial Cemetery		1,500.00			860.98			639.02
Office and Storage Building, Cemetery				1,350.00				1,350.00
Soldier's Graves		325.00		45.00	369.85		.15	
Interest		1,890.00			1,890.00			
Maturing Debt		14,400.00			14,400.00			
Emergency Increases for 1944		14,845.00				14,845.00		
Reserve Fund				5,000.00		5,000.00		
	34,867.40	363,883.89	191,411.13	39,844.96	515,891.83	69,087.41	12,663.19	32,364.95

RECAPITULATION OF TRANSFERS AND DISBURSEMENTS OTHER THAN DEPARTMENTAL

State Tax			14,278.00	14,278.00			
County Tax			12,176.25	12,176.25			
Essex County Sanatorium			3,855.70	3,855.70			
Auditing Tax			1,500.59	1,500.59			
State Parks and Reservations			270.81	270.81			
Withholding Tax Deductions			19,620.73	19,620.73			
Dog Licenses Collected for County			966.20	966.20			
Cemetery Perpetual Care Bequests			1,825.00	1,825.00			
R. T. Crane Jr., Picnic Fund			1,250.00	1,250.00			
Cemetery Perpetual Care Fund			625.00	625.00			
Eunice Caldwell Cowles Fund			250.00	250.00			
John C. Kimball Fund			25.62	25.62			
Martha I. Savory Fund			4.00	4.00			
Post War Rehabilitation Fund			18,000.00	32,000.00	50,000.00		
Sale of Real Estate Fund	1992.50		6,477.50				8,470.00
Highway Machinery Fund	2,385.83		521.58				2,907.41
Sale of Cemetery Lots Fund	1,669.00		637.00				2,306.00
Electric Light Meter Deposits	2,877.56		328.57		238.21		2,967.92
Electric Light Meter Deposits, Int.	2,032.61		123.28		4.37		2,151.52
Reserve Fund Overlay Surplus	11,297.30			494.38		5,000.00	6,791.68
Electric Light Depreciation	52,670.72			25,375.54			78,046.26
Water Surplus	14,520.06			16,712.99		14,520.06	16,712.00
Refunds:							
Electric Light Accounts Rec.,					1,535.88		
Real Estate Taxes					216.00		
Poll Taxes					2.00		
Interest on Taxes 1940					.30		
Motor Vehicle Excise Taxes					27.39		
Tailings					18.00		
Surplus Revenue					8.52		
	89,445.58		50,654.48	106,664.26	108,698.57	19,520.06	120,352.79



REPORT
OF
STATE AUDIT
OF THE
Books and Accounts
OF THE
TOWN OF IPSWICH

For The Period From December 23, 1942
To December 16, 1943

*Chronicle Publishing Co., Printers
Ipswich, Mass.*

April 10, 1944.

To the Board of Selectmen

Mr. John F. Conley, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Ipswich for the period from December 23, 1942, to December 16, 1943, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts.

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporations and Taxation

State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the Town of Ipswich for the period from December 23, 1942, the date of the previous audit, to December 16, 1943, and submit the following report thereon:

The financial transactions as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked and reconciled with the books of the town accountant.

The books and accounts of the town accountant were examined and checked in detail. The receipts as recorded were checked with the treasurer's records and with the records of the departments collecting money for the town, while the payments were compared with the treasury warrants and the treasurer's cash book. The ledgers were analyzed, the appropriation accounts were checked with the town clerk's record of town meetings, and other accounts were checked with information in the departments in which the transaction originated. After the necessary adjustments were made a trial balance was drawn off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of December 16, 1943.

The books and accounts of the treasurer and collector, as treasurer, were examined and checked in detail. The recorded receipts were analyzed and compared with departmental records, with the other sources from which money was paid to the town treasury, and with the records of the town accountant. The payments were checked with the selectmen's warrants authorizing the disbursement of town funds and with the accountant's ledger accounts.

The cash balance on December 16, 1943, was verified by actual count of the cash in the office and by reconciliation of the bank balances with statements furnished by the banks.

The payments on account of maturing debt and interest were proved with the accounts falling due and with the cancelled securities and coupons on file.

The records of tax titles taken by the town were examined and analyzed. The recorded redemptions and foreclosures were verified, and the outstanding accounts were listed, checked with the records in the Registry of Deeds, and reconciled with the town accountant's books.

The securities, including savings bank books, representing the investment of the trust funds in the custody of the town treasurer and trust fund commissioners were examined and listed, and the transactions were verified by comparison with the accountant's ledger.

The books and accounts of the treasurer and collector, as collector, were examined and checked in detail.

The tax accounts outstanding at the time of the previous examinations and all subsequent commitments of taxes were audited and compared with the assessors' warrants. The recorded collections were verified by comparison with the treasurer's books and the recorded abatements were checked with the assessors' records of abatements granted.

The commitments of departmental accounts were checked with the records in the departments in which they originated. The collections, the payments to the treasurer, and the abatements and allowances were checked and verified, the outstanding accounts being listed and reconciled with the accountant's ledger.

The outstanding accounts were verified by mailing notice to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts as listed, are correct.

The records in the treasurer's and collector's office were found to have been accurately and efficiently kept.

The treasurer and collector relinquished his office on February 5, 1944, at which time an acting officer was appointed under Chapter 708, Acts of 1941, as amended by Chapter 548, Acts of 1943. The cash in the office was again counted, the bank balances were reconciled, and the aggregate amount outstanding on each of the several tax levies, as shown by the town accountant's books, were given to the assessors for recommitment by their warrants to the acting collector. The aggregate amounts of outstanding departmental accounts receivable were also given to the respective departments for recommitment to the acting town collector.

The financial records to the town clerk were examined and checked. The receipts for dog and hunting and fishing licenses were checked with the records of licenses issued, and the payments were verified.

The records of licenses issued by the selectmen were checked and the payments to the treasurer were verified by comparison with the treasurer's cash book.

The records of all other departments collecting money for the town or committing bills for collection, including those of the health, public welfare, school, electric light, water, and cemetery departments, were examined and checked by comparison with the treasurer's and the town accountant's books.

The surety bonds on file for the several town officials required by law to furnish them were examined and found to be in proper form.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, tax title, tax title possession, and departmental accounts together with schedules showing the trust fund transactions.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts.

TOWN OF IPSWICH

Balance Sheet — December 16, 1943

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:			
In Banks and Office,		Temporary Loans:	
		In Anticipation of Reimbursement,	\$1,000.00
Petty Cash Advances:		Withholding Tax Deductions,	677.70
Civilian Defense,	\$ 30.00	Tailings,	264.94
Highway Department,	10.00	Reserve for Petty Cash Advances,	40.00
Accounts Receivable:			
Taxes:			
Levy of 1942:		Trust Fund Income:	
Personal,	\$ 306.86	Martha I. Savory Tree Fund,	\$ 1.00
Real Estate,	2,616.03	Richard T. Crane, Jr., Picnic Fund,	312.50
Levy of 1943:			
Personal,	\$ 2,543.10		
Real Estate,	34,686.56		
	37,229.66		
		40,152.55	1,992.50
		Sale of Town Property Fund,	

Motor Vehicle Excise Taxes:					
Levy of 1943,				Highway Machinery Fund,	2,375.03
Special Assessments:				Sale of Cemetery Lots Fund,	1,661.50
Moth 1942,	\$ 15.60			Federal Grants:	
Moth 1943,	42.25			Old Age Assistance:	
Tax Titles and Possessions:				Administration,	\$ 70.84
Tax Titles,	\$ 18,037.55			Aid to Dependent Children:	
Tax Possessions,	10,050.52			Assistance,	225.86
Departmental:				Electric Meter Guarantee Deposits,	296.70
Town Hall,	\$ 10.00			Electric Meter Guarantee Deposits Interest,	2,880.56
Town Property,	1,499.50			Unexpended Appropriation Balances:	2,032.61
Shellfish Benefits,	21.61			General,	\$38,221.14
Ambulance,	225.00			Electric Light:	
Health,	612.40			Operations,	\$41,062.19
Moth,	213.75			Depreciation,	42,569.65
Highway,	16.10				83,631.84
Temporary Aid,	2,239.18				
Old Age Assistance,	565.18				

Aid to Dependent Children,	65.67	Water:		
Soldiers' Benefits,	420.00	Appropriation,	\$17,890.48	
School,	603.50	Loan Authorized,		
Cemetery,	1,007.00	Not Issued,	15,000.00	
			7,448.89	32,890.48
Electric Light,			13,808.17	154,743.46
Water,	\$ 7,415.34	Reserve Fund - Overlay Surplus,		8,623.12
Water Liens Added to Taxes 1942,	207.34	Overlays Reserved for Abatement of Taxes:		
Water Liens Added to Taxes 1943,	273.92	Levy of 1942,	\$2,922.89	
Tax Titles-Water Liens,	340.88	Levy of 1943.	1,579.68	
			8,237.48	
State Aid to Highways,			1,000.00	4,502.57
Unprovided for or Overdrawn Accounts:		Revenue Reserved Until Collected:		
Overlay Deficits:		Motor Vehicle Excise Tax,	\$ 55.53	
Levy of 1936,	\$ 8.80	Special Assessment,	57.85	
Levy of 1937,	7.72	Tax Title,	28,088.07	
Levy of 1938,	8.96	Departmental,	7,448.89	
Levy of 1939,	60.57			

Levy of 1940,	53.10	Electric Light,	13,808.17
County Tax,	632.98	Water,	8,237.48
Eunice Caldwell Cowles Scholarship Fund Income,	300.00	Surplus Revenue:	57,695.99
		Current Year,	\$ 6,820.21
Loan Authorized — Water Department,	1,072.13	Prior Years,	55,541.27
	15,000.00		62,361.48
Water Appropriation in Excess of Collections,	311.84		
	<u>\$301,461.66</u>		<u>\$301,461.66</u>

DEBT ACCOUNTS

Net Funded or Fixed Debt,	\$118,200.00	Highway Equipment Loan 1941,	\$	7,200.00
		Municipal Relief Loan 1939,		2,000.00
		Shatswell School Loan,		8,000.00
		New High School Loan 1935,		72,000.00
		Electric Light Loans,		2,000.00
		Water Loans,		27,000.00
				<hr/>
	<u>\$118,200.00</u>			\$118,200.00
	<u><u>== == ==</u></u>			<u><u>== == ==</u></u>

TRUST ACCOUNTS

Trust Fund, Cash and Securities,		
	\$102,710.53	
Eunice Caldwell Cowles Fund (Scholarships),		\$ 10,254.56
Mark Newman School Fund,		5,000.00
John C. Kimball Library Fund,		512.73
Mrs. William G. Brown Animal Fund,		2,216.84
Marianna T. Jones Fund,		763.61
Richard T. Crane, Jr., Picnic Fund,		30,454.71
Martha I. Savory Tree Fund,		281.49
Dow Memorial Boulder Fund,		133.61
Cemetery Perpetual Care Funds,		53,092.98
	<u>\$102,710.53</u>	<u>\$102,710.53</u>
		== == ==

REPORT
OF
STATE AUDIT
OF THE
Books and Accounts
OF THE
TOWN OF IPSWICH



For The Period From December 17, 1943
To December 9, 1944

*Chronicle Publishing Co., Printers
Ipswich, Mass.*

January 30, 1945.

To the Board of Selectmen

Mr. John F. Conley, Chairman

Ipswich, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Ipswich for the period from December 17, 1943 to December 9, 1944, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts

Mr. Theodore N. Waddell

Director of Accounts

Department of Corporation and Taxation

State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Ipswich for the period from December 17, 1943, the date of the previous audit, to December 9, 1944, the following report being submitted thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined, checked and reconciled with the books of the town accountant.

The books and accounts of the town accountant were checked and examined in detail. The receipts as recorded were checked with the treasurer's records and with the records of the departments collecting money for the town, while the payments were compared with the treasury warrants and the treasurer's cash book. The ledgers were analyzed, the appropriation accounts were checked with the town clerk's record of town meetings, and other accounts were checked with information in the departments in which the transactions originated. After the necessary adjustments were made, a trial balance was drawn off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of December 9, 1944.

The books and accounts of the treasurer and collector, as treasurer, were examined and checked in detail. The recorded receipts were analyzed and compared with the departmental records, with the other sources from which money was paid to the town treasury, and with the records of the town accountant.

The payments were checked with the selectmen's warrants authorizing the disbursement of town funds and with the accountant's ledger accounts, and the cash balance on December 9, 1944, was verified by actual count of the cash in the office and by reconciliation of the bank balances with statements furnished by the banks.

The payments on account of maturing debt and interest were proved with the amounts falling due and with the cancelled securities and coupons on file.

The securities, including savings bank books, representing the investments of the trust funds in the custody of the town treasurer were examined and listed, and the transactions were verified by comparison with the accountant's ledger.

The records of tax titles taken by the town were examined and analyzed, the recorded redemptions were checked to the treasurer's cash book, and outstanding accounts were listed and checked to the deeds on file and with the records in the Registry of Deeds at Salem.

The securities, including savings bank books, representing the investments of the trust and investment funds in the custody of trustees were examined and listed.

The books and accounts of the treasurer and collector, as collector, were examined and checked in detail. The tax accounts outstanding at the time of the previous examination and all subsequent commitments of taxes were audited and compared with the assessors' warrants. The recorded collections were verified by comparison with the treasurer's books and the recorded abatements were checked to the assessors' records of abatements granted.

The commitments of departmental accounts were checked with the records in the departments in which they originated. The collections, the payments to the treasurer, and the abatements were checked and verified, the outstanding accounts being listed and reconciled with the accountant's ledger.

The records of all other departments collecting money or committing bills for collection, including those of the light and water departments, were examined and checked. The payments to the treasurer and the abatements were verified, and the outstanding accounts were listed and proved.

The outstanding accounts were verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received thereto it appears that the accounts, as listed, are correct.

The financial records of the town clerk were examined and checked. The receipts from dog and sporting licenses were checked with the records of licenses issued, and the payments to the treasurer and the Division of Fisheries and Game were verified.

The surety bonds on file for the several town officials

required by law to furnish them were examined and found to be in proper form.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, tax title, water, light, and departmental accounts, together with tables showing the transactions and condition of the trust funds.

On behalf of my assistants and for myself, I wish to express appreciation for the cooperation extended by the various town officials during the progress of the audit.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts.

TOWN OF IPSWICH

Balance Sheet — December 9, 1944

GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:		Withholding Tax Deductions,	\$ 170.30
In Banks and Office,		Cemetery Perpetual Care Bequests,	200.00
Accounts Receivable:		Tailings,	246.94
		Sale of Cemetery Lots Fund,	2,299.00
		Highway Machinery Fund,	2,907.41
		Sale of Real Estate Fund,	8,060.00
Taxes:			
Levy of 1943:		Federal Grants:	
Personal,	\$ 327.92	Old Age Assistance:	
Real Estate,	2,900.94	Administration,	\$ 7.95
		Assistance,	470.94
	\$ 3,228.86	Aid to Dependent Children:	
Levy of 1944:		Administration,	8.57
Poll,	\$ 234.00	Assistance,	31.36
Personal,	2,276.73		
Real Estate,	25,560.96	Electric Meter Guarantee Deposits,	518.82
		Electric Meter Guarantee Deposits Interest,	2,988.92
	28,071.69		2,151.52
			31,300.55

Motor Vehicle Excise Taxes:

Levy of 1944,

171.81

Special Assessments:

Moth 1943, \$25.00
Moth 1944, 22.00

Tax Titles and Possessions:

Tax Titles, \$13,306.47
Tax Possessions, 9,034.35

Departmental:

Town Hall, \$ 10.00
Town Property, 1,599.50
Ambulance, 316.00
Moth, 108.75
Health, 1,013.54
Highway, 16.10
Public Welfare, 1,653.83
Old Age Assistance, 362.49
Soldiers' Benefits, 222.00
Cemetery, 933.00

Electric Light,

6,235.21
16,497.51

Unexpended Balances:

General, \$47,088.21

Electric Light:

Operations, \$20,057.52

Depreciation, 78,046.26

98,103.78

Water: 47.00

Appropriation, \$28,123.88

Loan Authorized,

Not Issued 15,000.00

22,340.82 43,123.88

Reserve Fund — Overlay Surplus, 188,315.87
Overlay Reserved for Abatement of Taxes: 6,546.01
Levy of 1943, \$1,579.14
Levy of 1944, 4,010.24

5,589.38

Revenue Reserved Until Collected:

Motor Vehicle Excise Tax, \$ 171.81
Special Assessment, 47.00
Tax Title, 22,340.82
Departmental, 6,235.21
State Aid to Highways, 392.56

Water Rates, \$5,595.27
 Water Liens Added to Taxes 1944, 242.47
 Water Liens Added to Tax Titles, 32.93

State Aid to Highways,
 Estimated Receipts, to be collected,
 Loan Authorized — Water Department

5,870.67
 392.56
 8,113.08
 15,000.00

 \$326,245.95
 == == ==

Electric Light, 16,497.51
 Water, 5,870.67

51,555.58
 1,591.68
 53,104.52

 \$326,245.95
 == == ==

DEBT ACCOUNTS

Net Funded or Fixed Debt,

\$97,800.00 Shatswell School Loan 1925, \$ 4,000.00
 High School Loan 1935, 66,000.00
 Highway Equipment Loan 1941, 4,800.00
 Water Loan — Additions 1927, 6,000.00
 Water Extension Loan 1938, 9,000.00
 Water Loan — Additional Supply 1942, 8,000.00

 \$97,800.00
 == == ==

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds,
Cash and Securities,
Post-War Rehabilitation Fund,

Eunice Caldwell Cowles Fund,
Mark Newman School Fund,
John T. Kimball Fund,
Mrs. William G. Brown Animal Fund,
Marianna T. Jones Fund,
Richard T. Crane Picnic Fund,
Dow Memorial Boulder Fund,
Martha I. Savory Fund,
Cemetery Perpetual Care Funds,

\$156,102.18
50,000.00

\$ 10,331.54
5,094.14
525.62
2,036.07
782.81
31,845.94
136.96
287.54
55,061.56

\$156,102.18
== == ==

\$156,102.18
== == ==

1634

1945

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1944

and the

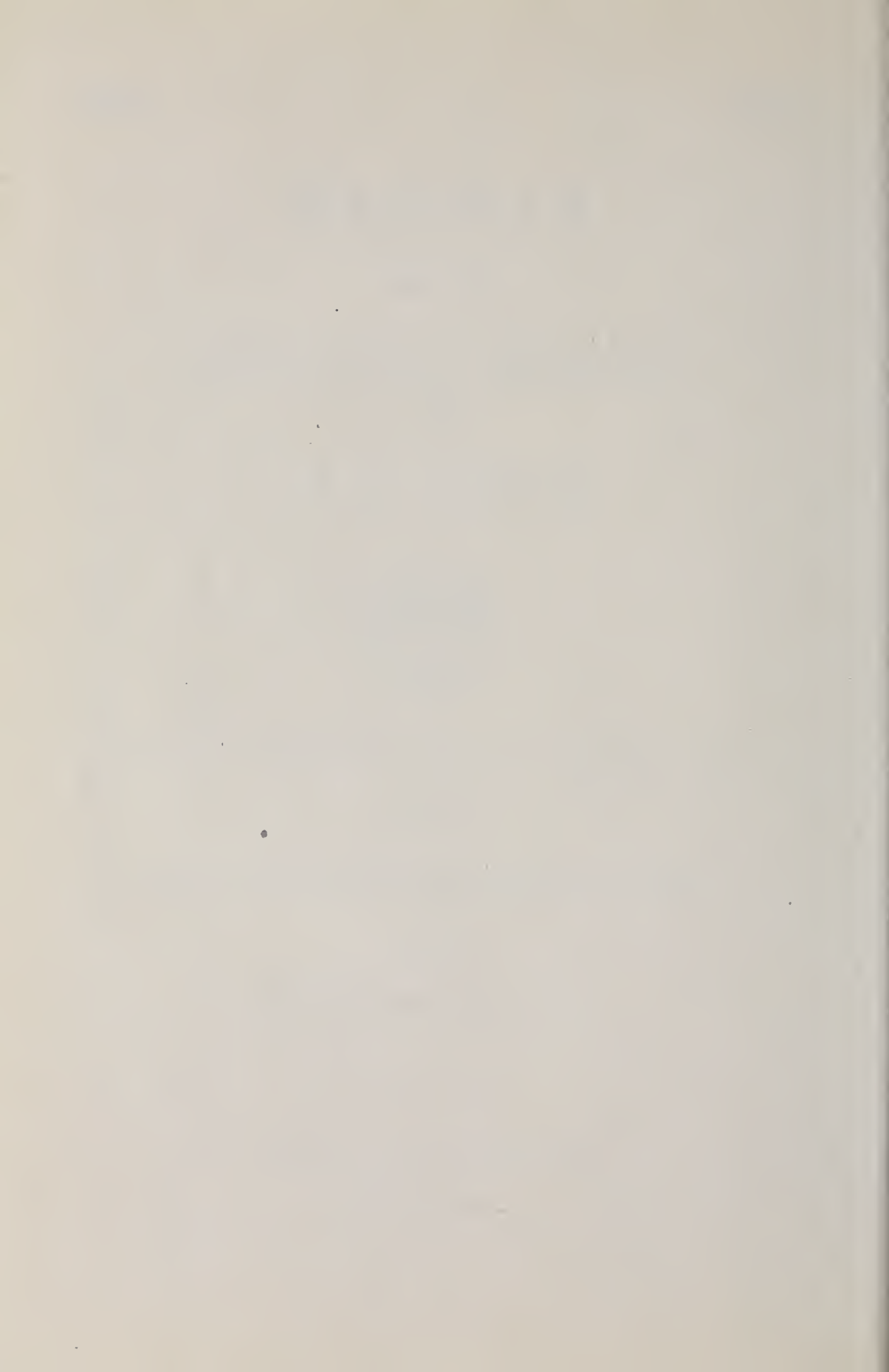
THREE HUNDRED AND ELEVENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers

Ipswich, Mass.



Selectmen's Report

To the Citizens of Ipswich:

The year 1944 was a year in which the affairs of town government were largely subordinated to the greater concern of the federal government in the prosecution of the war. The Town's normal activities in the way of projects for improvements have been curtailed, of course, by war-time restrictions and labor shortages. However, these conditions have not prevented your Board from gathering ideas and formulating plans for the period of development which we feel sure will follow the restoration of peace. From a meeting with the heads of the various departments of the Town, a very comprehensive list of projects has been drawn up. We believe that now is the time to work out definite plans for projects which the Town would wish to adopt later, such as sewage, parking spaces, a new town hall and community center.

We have been given to understand that the Water and Light Commissioners have discussed the question of placing a certain part of the Electric Light system under ground, as a post war rehabilitation project. It is the opinion of the Board of Selectmen, that if this project is carried out, the placing of the Fire Alarm system under ground should be included, also the possibility of adding to this a telephone communication system for the Police Department.

The Board of Fire Engineers has requested the Board of Selectmen to give some consideration to the reconstruction of our present Fire Alarm system. An article has been inserted in the Warrant for the annual town meeting, calling for an appropriation to provide for the installation of new fire alarm

equipment at the Central Fire Station. It is the opinion of the Board of Selectmen, that this installation should be carried out at this time so that if, at any time in the future, consideration is given to the placing of the Fire Alarm system under ground, the work of modernizing the system inside the station will have been completed and ready to tie in with any project of this nature.

The Board has carried out, as instructed, the razing of the Dennison School and of the old house at 30 South Main Street. These projects effected decided improvements in both localities, particularly on South Main Street where the Honor Roll now stands. This spot made an ideal location for such a purpose, and we believe that it will become one of the most attractive places in the Town.

An Advisory Committee for Rehabilitation has been set up and is now functioning. Its report will be found on another page.

In December, your Board conducted a sale of property which came into the possession of the Town by tax title. The taxes owed to the Town amounted to \$3,265.00. The sale brought to the Town, \$4,100.00, while two of the lots were withheld by the Board because of their value as a source of gravel for highway use.

We would like to recommend that the Town give some serious consideration to the acquisition of additional snow removal equipment, such as a snow loader and a motorized sidewalk plow. Our possession of the Walters Snow Fighter has been indeed a fortunate circumstance in these war years, because, without it the Highway Department would never have been able to keep the roads open due to the existing shortage of labor and trucks.

The Town of Ipswich was recently served with notice of process pending in the United States Court by a United States Marshall to the effect that there had been a taking of land on Plum Island by the United States Government, part of which is situated in the Town of Ipswich, and the taking of the land was for a Bird Sanctuary. Similar notices were served on the Town of Groveland, West Newbury, Georgetown, Rowley and Newbury. Several meetings have been held by representatives of the various Towns at which those persons representing the various Towns have protested against such taking. His Excellency, the Governor of the Commonwealth of Massachusetts, also granted a hearing to the representatives of the various Towns involved and as a result of which hearing the Governor stated that he would do everything within his power as Governor of the Commonwealth to assist the various Towns in their objections to this project.

Acting Town Counsel, George H. W. Hayes, has filed with the Federal Court at Boston an appearance for the Town of Ipswich so that the Town of Ipswich objections to such taking can be protected as certain clamming, fishing and beach rights, are affected, and perhaps may be taken or destroyed by these proceedings.

The Board of Selectmen feel that the rights are of such importance to the Town of Ipswich that a sufficient sum of money should be appropriated for any expenses and legal services that may be required for the protection of the interests of the Inhabitants of Ipswich in this matter.

The Board joins with you in expressing their profound sorrow in the death of George A. Schofield. Mr. Schofield was for many years a Selectman and, during the latter years of his life served as Town Counsel and legal advisor to the Selectmen.

As with other communities, the interest in and attention to the details of Town government have been displaced by the concern of the townspeople for the success of the war effort and by their anxiety for their relatives and friends who are serving our country on the fighting fronts. Ipswich has approximately 900 of its young people in the service, and has already suffered many casualties. Twenty-one have given their lives, while many others are missing and wounded. On behalf of the townspeople, the Board presented engraved "In Memoriam" folders to the families of those men and women who have given their lives in the service since the beginning of the war. They are as follows:

Aitken, Joseph R.	Fewkes, Howard E.
Blaisdell, Edward L., Jr.	Gillis, Basil J.
Bournaszos, Gregory	Georgeopoulos, George
Brockelbank, Walter	Gundel, John J.
Burrage, Albert C.	Hazen, Fred P.
Comeau, John D.	Jaslowich, John S.
Davis, Richard W., J.	Mullens, Robert F.
Dolan, Edward L.	Onufrowicz, Edwin A.
Doner, Winfield	Pappas, Arnold J.
Dupray, P. Dorothy	Trask, Clarence H.
Zervas, Charles G.	

Looking toward the immediate future, the Board has two major projects in mind: first, the vigorous and comprehensive development of the present Advisory Committee so that it will be enabled to meet adequately the growing problems of rehabilitation as our boys return home, and second, the development of a program of recreation and education which will prevent the growth of youthful delinquency in our Town.

JOHN F. CONLEY

WALLACE J. LATHROP

BRAINARD C. WALLACE

Board of Selectmen.

Report of the Town Treasurer

To the Citizens of the Town of Ipswich:

The report of the Acting Town Treasurer for the year 1944 is submitted herewith.

Cash Balance, January 1, 1944	\$179,493.93	
Receipts	660,169.13	
	<hr/>	
		\$839,663.06
Expenditures		624,590.40
		<hr/>
Cash Balance, December 30, 1944		\$215,072.66
		<hr/> <hr/>

All financial transactions of the Town will be found reported in detail in the tables submitted by the Town Accountant. Another year has passed during which it was not necessary to borrow any money in anticipation of revenue. This is the second year in succession when it was unnecessary for the Town to avail itself of this privilege.

In accordance with a vote of the Town at the last Town Meeting held on March 7, 1944, the Trust Fund Commissioners and the Town Treasurer have established a Post War Rehabilitation Fund by the purchase of War Bonds Series C. in the amount of \$50,000.00. Of this amount \$18,000.00 was transferred from the Electric Light Department and \$32,000.00 from the surplus revenue of the Town.

The Town has received one decree from the Land Court covering five (5) parcels of land. Three (3) of these parcels were sold to the excellent advantage of the Town, while two (2) were retained by the Town for its own distinct benefit.

May I call your attention to the condition of the outstanding taxes, as shown in the tables in the Collector's Report. All taxes prior to the year 1943 have been collected. The uncollected Personal Property Taxes for 1943 amount to \$277.92, while the 1943 Real Estate Taxes outstanding December 30, 1944 total \$2,230.12. 1944 Real Estate Taxes uncollected amount to \$23,862.16 and 1944 Personal Property Taxes \$2,244.33. This is a decided improvement over the previous year.

I would also call your attention to the improvement in the Tax Titles account. During this year nineteen (19) Tax Titles held by the Town on various pieces of property have been cleared and no new Tax Titles taken. This represents a drop of nearly $33\frac{1}{3}\%$ and is of distinct advantage to the Town, as it not only eliminates the inevitable legal expenses involved in foreclosures by the Land Court, but the money so received reverts directly to the cash account.

May I also mention the continued growth of the Electric Light Department. The commitments from this Department have increased from \$157,998.35 in 1943 to \$166,803.22, while the uncollected accounts have been reduced to \$5,253.63, the lowest in the history of the Department.

The improvement made in collections will be seen in the Water Department tables. The cash balance has increased from \$14,520.06 in 1943 to \$26,059.60 on December 30, 1944, and the outstanding accounts have been reduced nearly 30%.

Conclusive proof of the improved financial condition of the Town is found in the fact that notwithstanding \$50,000.00 has been set aside for the establishment of a Post War Rehabilitation Fund, the cash balance increased from \$179,493.93 on January 1, 1944 to \$215,072.66 on December 30, 1944, and there is a corresponding decrease in the Town's liabilities with no temporary notes to be paid.

I would indeed be ungrateful if I did not, in conclusion, express my sincere appreciation of the cooperation extended to me by the Town and State officials and the citizens of the Town. Particularly, I wish to thank Miss Gladys Poole for her expert help and advice accorded me at all times, and Mrs. Gladys Goodhue who so generously agreed to suspend some of her household duties and accept regular employment. Their very efficient help has been of great assistance in carrying out the many and varied duties of the office.

Respectfully submitted,

GEORGE E. HODGKINS

Acting Treasurer.

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 30, 1944 and have found them correct and the balance in his hands to agree with the balance shown by his books.

BRAINARD C. WALLACE

Town Accountant.

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true,

EDWARD S. COGSWELL,

Justice of the Peace.

. My commission expires July 10, 1947.

Tax Collector's Report

George E. Hodgkins, Acting Collector

MOTOR VEHICLE EXCISE

Levy of 1943

Outstanding January 1, 1944	\$155.94	
Refund	6.01	
Collections		\$145.04
Abatements		16.91
	<hr/>	<hr/>
	\$161.95	\$161.95
	<hr/>	<hr/>

MOTOR VEHICLE EXCISE

Levy of 1944

Commitments	\$6,531.62	
Refunds	21.38	
Overpayment adjusted	.20	
Collections		\$6,363.24
Abatements		63.63
Outstanding December 30, 1944		126.33
	<hr/>	<hr/>
	\$6,553.20	\$6,553.20
	<hr/>	<hr/>

PERSONAL

Levy of 1942

Outstanding January 1, 1944	\$248.71	
Collections		\$248.71
	<u>\$248.71</u>	<u>\$248.71</u>

PERSONAL

Levy of 1943

Outstanding January 1, 1944	\$2,542.20	
Collections		\$2,263.74
Abatement		.54
Outstanding December 30, 1944		277.92
	<u>\$2,542.20</u>	<u>\$2,542.20</u>
	=====	=====

REAL ESTATE

Levy of 1943

Outstanding January 1, 1944	\$32,033.46	
Collections		\$28,231.94
Transferred to Tax Title		1,571.40
Outstanding December 30, 1944		2,230.12
	<u>\$32,033.46</u>	<u>\$32,033.46</u>
	=====	=====

POLL

Levy of 1944

Commitments	\$4,340.00	
Refunds	2.00	
Collections		\$3,042.00
Abatements		1,252.00
Outstanding December 30, 1944		48.00
	<hr/>	<hr/>
	\$4,342.00	\$4,342.00
	<hr/>	<hr/>

PERSONAL

Levy of 1944

Commitments	\$17,189.46	
Collections	.	\$14,941.45
Abatements		3.68
Outstanding December 30, 1944		2,244.33
	<hr/>	<hr/>
	\$17,189.46	\$17,189.46
	<hr/>	<hr/>

REAL ESTATE

Levy of 1944

Commitments	\$235,378.62	
Refunds	216.00	
Collections		\$206,268.13
Abatements		3,043.33
Transferred to Tax Title		2,421.00
Outstanding December 30, 1944		23,862.16
	<hr/>	<hr/>
	\$235,594.62	\$235,594.62
	<hr/>	<hr/>

WATER LIENS ADDED TO TAXES 1943

Outstanding January 1, 1944	\$273.92	
Collections		\$273.92
	<u>\$273.92</u>	<u>\$273.92</u>
	=====	=====

WATER LIENS

1943

Outstanding January 1, 1944	\$341.07	
Collections		\$ 75.56
Added to Taxes 1944		265.51
	<u>\$341.07</u>	<u>\$341.07</u>
	=====	=====

WATER LIENS ADDED TO TAXES 1944

Commitment	\$265.51	
Collections		\$ 23.04
Outstanding December 30, 1944		242.47
	<u>\$265.51</u>	<u>\$265.51</u>
	=====	=====

MOTH

Levy of 1943

Outstanding January 1, 1944	\$ 42.25	
Collections		\$ 17.25
Outstanding December 30, 1944		25.00
	<u>\$ 42.25</u>	<u>\$ 42.25</u>
	=====	=====

MOTH

ACCOUNTS RECEIVABLE 1943

Outstanding January 1, 1944	\$213.75	
Collections		\$ 72.00
Added to Taxes 1944		141.75
	<u>\$213.75</u>	<u>\$213.75</u>
	=====	=====

MOTH

Levy of 1944

Commitment	\$141.75	
Collections		\$121.75
Outstanding December 30, 1944		20.00
	<u>\$141.75</u>	<u>\$141.75</u>
	=====	=====

MOTH

ACCOUNTS RECEIVABLE 1944

Commitments	\$426.70	
Collections		\$322.95
Outstanding December 30, 1944		103.75
	<u>\$426.70</u>	<u>\$426.70</u>
	=====	=====

TAX TITLE ACCOUNT

Tax Titles on hand Jan. 1, 1944	\$18,049.28	
Added to Tax Title	4,044.76	
Tax Titles Redeemed		\$ 6,017.11
Transferred to Tax Title Possessions		3,032.33
Tax Titles on hand Dec. 30, 1944		13,044.60
	<u>\$22,094.04</u>	<u>\$22,094.04</u>
	=====	=====

TAX TITLE ACCOUNT

WATER

Tax Titles on hand Jan. 1, 1944	\$ 395.70	
Transferred to Tax Title Possessions		\$ 232.77
Tax Titles Redeemed		130.00
Tax Titles on hand Dec. 30, 1944		32.93
	<u>\$ 395.70</u>	<u>\$ 395.70</u>
	=====	=====

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

We were conservative in estimate of receipts and established of \$36.00 per thousand the same rate as in 1943.

Estimated receipts showed a balance of over \$8,000.00 above our estimate, also a substantial amount in overlay account, therefore an honest tax rate.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

WORTHINGTON H. MANSFIELD

1944 RECAPITULATION

Town Appropriations	\$434,103.95
Deficit in 1936 Overlay	8.80
Deficit in 1937 Overlay	7.72
Deficit in 1938 Overlay	8.96
Deficit in 1939 Overlay	60.57
Deficit in 1940 Overlay	53.10
State Tax	14,278.00
State Parks and Reservations	270.81

State Audit of Municipal Accounts	1,500.59
County Tax	12,809.23
Tuberculosis Hospital Assessment	3,855.70
Overlay	8,093.25
	<hr/>
	\$475,050.68

Estimated Receipts and Available Funds

Income Tax	25,584.74
Corporation Taxes	15,124.85
Reimbursement on accounts State Owned Land	1,559.65
Gasoline Tax under Acts of 1943, Chapter 569	10,223.92
Motor Vehicle and Trailer Excise	5,000.00
Licenses	5,700.00
Fines	239.25
Grants and Gifts	739.46
Special Assessments	1,140.25
General Government	1,200.00
Health and Sanitation	468.14
Charities (other than Federal Grants for aid to dependent children).	4,048.12
Old Age Assistance (other than Federal Grants)	22,751.83
Old Age Tax (Meals)	1,000.36
Soldiers' Benefits	575.00
Schools	3,269.25
Public Service Enterprises (such as Water Department, etc).	30,160.46
Cemeteries (other than trust funds and sale of lots).	1,244.00
Interest on Taxes and Assessments	2,000.00
Available funds approved by Commissioner	86,220.06
Overestimates to be used as available funds	8.06
	<hr/>
Total Estimated Receipts and Available Funds	218,257.40

Net amount to be raised by Taxation on Polls and Property		256,793.28
Number of Polls (2154)	4,308.00	
Valuation Personal Property (\$475,485.00)		
Tax on Personal Property	17,117.46	
Valuation Real Estate (\$6,537,995.00)		
Tax on Real Estate	235,367.82	
Tax Rate — \$36.00		
Net amount to be raised on Polls and Property		256,793.28
Moth Assessment	141.75	
Water Liens added to taxes	265.51	407.26
Committed to Collector in 1944		257,200.54

Table of Aggregates

Number of Persons Assessed:

On Personal Property only	317
On Real Estate only	1,392
On both Personal and Real Estate	109
Number of Persons Assessed	1,818
Number of Polls Assessed	2,154

Value of Assessed Personal Estate:

Stock in Trade	118,110.00	
Machinery	40,755.00	
Live Stock	60,895.00	
All Other Tangible Personal Property	255,725.00	\$475,485.00

Value of Assessed Real Estate:

Land exclusive of

Buildings 1,601,020.00

Buildings exclusive of

Land 4,936,975.00 6,537,995.00

Total Valuation of

Assessed Estate \$7,013,480.00

Tax per \$1,000.00—

\$36.00

Taxes for State, County, or Town Purposes,

Including Overlay:

On Personal Estate 17,117.46

On Real Estate 235,367.82

On Polls 4,308.00

\$ 256,793.28

Number of Live Stock Assessed:

Horses 112

Cows 613

Yearlings 200

Swine 52

Sheep 69

Fowl 9,890

All other 200

Number of Acres of Land Assessed 17,730

Number of Dwelling Houses Assessed 1,788

Town Property, 1944

December 31, 1944

	Land	Buildings
High School	\$10,000.00	\$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	40,000.00
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmery	4,000.00	2,000.00
Wharf Property	3,350.00	1,000.00
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Woodland — Linebrook	125.00	
Woodland — Common Fields	75.00	
	\$81,100.00	\$655,500.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	\$ 100.00	\$ 500.00
Lot 404 Bar Island	100.00	150.00
80 High Street (including store)	500.00	2,500.00
Grape Island (Fuller Trust)	600.00	950.00
R. F. Kinsman Land (County Rd.)	2,300.00	
	\$3,600.00	\$4,100.00

List of Jurors

Abbott, Mathew C., 16 Argilla Road	Engineer
Achromowicz, John, 5 Lafayette Road	Motor Inspector
Arthur, M. Charles, Turner Hill	Superintendent
Atherley, Wilfred S., 18 Woods Lane	Salesman
Baker, Willard L., County Road	Engineer
Barbati, Albert, 26 Lafayette Road	Draftsman
Bennett, Percy E., County Road	Real Estate
Bennett, Stanley, County Road	United Shoe
Bolles, Chester A., 15 Turkey Shore Road	Broker
Bouchard, George H., County Street	Dye Chemist
Brockelbank, Charles E., 7 Ward Street	Ship Fitter
Brown, James, Fellows Road	Chauffeur
Ciolek, Joseph J., 90 High street	Merchant
Clapp, Kenneth, 55 So. Village Green	Manager
Clogston, John H., 5 Ward Street	Sylvania
Cowperthwaite, Elmer E., Tansey Lane	Electrician
Duguay, Leo, 34 Central Street	Hosiery Knitter
Flewelling, Clarence E., 19 Pleasant Street	Ship Fitter
Fraser, William J., 10 Kinsman Court	Hosiery Knitter
Geanakos, Demos, Linebrook Road	Merchant
Goodale, Geoffrey, Argilla Road	Farmer
Graffum, Edward, East Street	Sylvania
Green, Samuel M., 41 Turkey Shore Road	Teacher
Grenier, Albert, 2 Putnam Road	Gen. Electric
Henderson, Wayne, 6 Agawam Avenue	Salesman
Hill, John H., 17 Turkey Shore Road	Merchant
Hills, Henry F., 41 High Street	Clerk
Hodgkins, Richard S., 76 East Street	Shipyard
Hovey, George, High Street	Station Agent
Hulbert, Gordon M., 67 County Road	Manager
Hulbert, Walter H., Town Farm Road	Laborer
Irving, Lloyd E., Argilla Road	Shipyard
Jackson, Winthrop A., Argilla Road	Salesman
Jewett, Maynard C., 19 Woods Lane	United Shoe

Johnson, Cleon, 78 County Road	Sylvania
Johnson, Peter A., 9 Lafayette Road	Salesman
Kaszuba, Joseph, 6 Topsfield Road	Grocer
Kennedy, Daniel F., 84 Central Street	Truck Driver
Knowles, William F., Argilla Road	Clerk
Lang, Robert H., 52 Central street	Insurance
Langmaid, S. Ervin, 26 Summer Street	Sylvania
Latham, Thomas, Essex Road	Ship Builder
Levesque, Laurian A., Fairview Avenue	Merchant
Lezon, Walter E., Brownville avenue	Insurance
Lippoldt, Irving M., 14 Mineral Street	Electric Mfg.
Lombard, J. Alcide, 116 High street	Knitter
Marceau, Charles, 22 Lafayette Road	Knitter
McLeod, Donald John, Argilla Road	Caretaker
Morgan, Frank H., 51 North Main Street	Sylvania
Morin, Joseph W., Lafayette Road	Truck Driver
Morrill, Herbert H., 52 North Main Street	Salesman
Murray, Edwin P., 5 Warren Street	Laborer
O'Brien, James, High Street	Leather Worker
Peterson, Julius C., Old England Road	Retired
Pickard, Clarence L., 17 East Street	Theatre Manager
Raupach, Paul R., Jeffries Neck Road	Hygrade
Richardson, Jerome, County Road	Wool Broker
Riley, John J., Linebrook Road	Laborer
Roper, Harold, 82 High Street	Florist
Ross, Walter P., 51 East Street	Crossing Tender
Sayward, Charles W., 26 Green Street	Electric Mfg.
Scribner, Kenneth, 3 Turkey Shore Road	Electric Mfg.
Sherman, Walter C., 8 High Street	Gen. Electric
Singer, John, 103 High Street	Mason
Smith, Frank E., Topsfield Road	Farmer
Spencer, Bernie E., 84 High Street	Clerk
Stevens, Frank, 10 Brown Square	Janitor
Stone, Daniel W., 5 Hovey Street	Operator
Stone, Howard E., Scotton Lane	Superintendent
Sullivan, Edward S., 9 Manning Street	Druggist

Swain, Howland N., County Road	Salesman
Thompson, Lovell, Argilla Road	Publisher
Trudel, John, 6 Meetinghouse Green	Undertaker
VanWyck, Benjamin S., Argilla Road	Executive
Wales, John, Linebrook Road	Salesman
Warner, Arthur, 15 County Road	Merchant
Weare, William S., 14 Kimball Avenue	Salesman
Westwood, Norman S., Heartbreak Road	Gardener
Willis, Edward W., 13 Manning Street	Accountant
Woleko, Edmund E., 1 Woods Lane	Lamp Worker
Woodman, Stephen, 29 Kimball Avenue	Serviceman

Report of Acting Town Counsel

To The Honorable Board of Selectmen:

Following is a report of the Acting Town Counsel for the year 1944:

Because of the illness of Hon. George A. Schofield, Town Counsel, I was requested to act, and have been acting, as Town Counsel, assisting Mr. Schofield in his work during the past year.

I know of no pending cases in the Courts against the Town of Ipswich at the end of the 1944. In 1945 the United States of America made a taking of land on Plum Island and in which the Town would appear to have beneficial interest and a claim for consideration of said interest, and the determination of the case, has been made by the Board of Selectmen, and in which case there has been filed an appearance and claim in said Court of Town's interest. I suggest that the Town continue its claim for consideration and remedy in said Court.

I have been consulted by various Boards of the Town on legal matters and have rendered opinions whenever requested; some being oral opinions and many of them written opinions.

I trust my work has been satisfactory to the various Boards by whom I have been consulted.

Respectfully submitted,

GEORGE H. W. HAYES,

Acting Town Counsel.

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1944.

VITAL STATISTICS

During the year 1944 the births numbered 171, a decrease of 28 from the previous year.

Parents Residing in:

Males 91		Females 80	
Ipswich	105	Hamilton	11
Essex	20	Newburyport	1
Rowley	20	Reading	1
Gloucester	8	Salem	1
Georgetown	1	Wenham	2
Manchester	1		
Total 171			

Marriages

Total number received and recorded 78

Grooms born in		Brides born in	
Ipswich	16	Ipswich	29
Massachusetts	36	Massachusetts	32
U. S. A.	18	U. S. A.	9
British Prov.	2	British Prov.	3
Poland	1	Greece	2
Greece	4	Turkey	2
Scotland	1	Sweden	1
<hr/> 78		<hr/> 78	

Deaths

During the year 1944 the deaths numbered 83, a decrease of 7 from the previous year.

Males 36

Females 47

The following persons were 80 years of age or over at time of death:

Margaret Sullivan	88 years
Charles A. Ring	83 years
Isabelle B. Hinckley	86 years
Sevilla M. Saunders	89 years
Emily A. Dodge	92 years-11 mos.
Catherine G. Hughes	81 years- 2 mos.-20 days
Frank M. Swain	89 years
Mary Jane (McIsaac) Conley	83
Addie C. Cowperthwait	80 years
Margeritte Aitken	88 years-10 mos.- 1 day
Anne Gallant	90 years- 1 mo. -29 days
George Albert Schofield	81 years- 6 mos.-10 days
George Ross	80 years- 5 mos.- 8 days

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child...shall cause notice thereof to be given to the clerk of the town or city in which such child is born.

Section 8. A parent...who neglects so to do for ten days after the time limited therefor...shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is
Called to Chapter 46, Section 6.

Section 1. Physicians and midwives, shall, within forty-eight hours after birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I WISH TO CALL ATTENTION TO THE
FOREGOING VITAL STATISTICS:

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service Examinations.

Your co-operation to the end that all births may be properly recorded will be greatly appreciated.

The following licenses were granted through this office:

Resident Citizen Fishing	54
Resident Citizen Hunting	184
Resident Citizen Sporting	36
Resident Citizen Minor and Female Fishing	17
Resident Citizen Minor Trapping	5
Resident Citizen Trapping	10
Resident Citizen Sporting (Free)	10
Duplicate Licenses	4
Resident Military or Naval Service Sporting (Free)	16

The following dog licenses were issued through this office:

Male 321; Female 47; Spayed Females 53;

Kennel 2 (\$25); Kennel 2 (\$10).

For the benefit of the owners and keepers of dogs the following extract of the General Law is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Fathers born in		Mothers born in	
Ipswich	44	Ipswich	44
Massachusetts	84	Massachusetts	89
U. S. A.	29	U S. A.	26
British Prov.	6	Britist Prov.	8
Italy	1	Ireland	2
Greece	1	Greece	1
Poland	1	Sweden	1
Armenia	1		
Unknown	4		
			<hr/>
			171
	<hr/>		
	171		

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any other town, in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowl. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number,

the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought from another state or county, any dog licensed under the law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section .138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL

Town Clerk.

Report of Police Department

To the Honorable Board of Selectmen

Gentlemen:

I respectfully submit a resume of the duties performed by the Police Department for the year ending December 31, 1944.

During the past year the usual duties of the Police Department have been carried on, consisting of the protection of lives and property, the prevention of crime, and the enforcement of all laws and ordinances.

It is with regret that I report a laxity among the youth of our Town probably due to conditions developing from the war and an attitude of growing indifference of parents toward their children. We must all do our part to help youth understand the consequences of their reckless deeds and attempt to prevent a trend toward immorality which threatens the future of their homes. A complete community program for the prevention of delinquency must be undertaken and the participation of many groups including the home, the school, the church, welfare, public health, recreation and other community agencies, as well as law enforcement are necessary to cope with this situation.

In July the Two-Way Radio Communication system was approved by the F. C. C. and W. P. B. after a delay of nearly a year. The use of this equipment has proved to be of real value to the department. We are now able to render a much quicker service to the townspeople inasmuch as we are now in constant contact with the patrol car, and can dispatch it to any part of the Town immediately. Formerly the patrol car could only be

contacted by the signal of a red light in the square, or on its return to the Police station where by any chance, the officer operating it saw fit to call the station. The department has been in receipt of several communications resulting from its use. We expect that as its worth becomes more apparent to the public at large all the taxpayers will agree that its purchase resulted in the most significant improvement ever made in the efficiency of the Police department.

Traffic violators have long been a problem of Police Departments throughout the country and like so many other departments Ipswich has had its share of trouble with such violations. To help remedy this situation a no-fix parking system, which has worked satisfactorily in other communities, was adopted here to help solve the problem of illegal parking.

Anticipating a fluidity of traffic in excess of prewar standards consideration should be given in the post-war planning to the establishment of a parking area to provide off-street facilities for the parking of motor vehicles.

The Auxiliary Police under the efficient leadership of Capt. Hovey and Lieutenant Richardson have worked in close harmony with the Police during the past year performing many duties in Town and are available at all times for any immediate call should an emergency arise. The Town of Ipswich should feel justly proud of this organization when it is considered that they are all volunteers and receive no compensation for the duties performed, and I feel that we should offer every encouragement to these men who are trying so hard to aid their Town by sharing our duties and responsibilities and I heartily recommend that this organization be retained in existence.

During the past year the Police quarters has been renovated and the change affords better facilities for the Police. I feel that

the Town has as good a station as any in this section and the department is not ashamed when Police from other departments visit us, as was the case in the past.

May I take this opportunity to thank all who have co-operated with the Police Department during the past year.

Respectfully submitted,

BYARD HORSMAN

Chief of Police

Total number of arrests 1944:

January	22
February	15
March	9
April	8
May	33
June	38
July	35
August	28
September	31
October	13
November	26
December	20
	<hr/>
Total	278

Classification of crime 1944:

Assault	3
Attaching plates	1
Assault on female child	1
Accessory before the fact to rape	1
Assault with intent to rape	3
Assault with dangerous weapon	1

Allowing improper person to operate	2
Army and Navy deserters	5
Breaking and Entering	3
Cruelty to animals	1
Delinquency	19
Disturbing the peace	4
Drunkenness	95
Failing to display inspection sticker	23
Failing to have license in possession	1
Failing to have registration in possession	1
Forgery	2
Indescent assault	1
Illegitimacy	1
Larceny	6
Lewd and lascivious cohabitation	2
Malicious destruction of property	2
Non-support	1
Operating without authority	2
Operating uninsured car	1
Operating unregistered car	1
Operating under influence liquor	11
Operating so as to endanger	3
Operating without license	5
Profanity	1
Rape	2
Ringling false alarms	2
Speeding Ex. order 35	7
Trespassing	1
Uttering	2
Violation milk law	2
Violation fish & game	1
Violation health laws	5
Violation Ch. 268 Sec. 35	1
Violation Town By-laws	52
Total	<hr/> 278

Disposition of cases 1944:

Appealed	9
Committed	8
Discharged	7
Dismissed for want of prosecution	7
Filed	118
Fined	62
Held for grand jury	7
Probation	17
Pending	5
Released	7
Sentence — Suspended	20
Defaulted	4
Turned over to Army & Navy authorities	7
	<hr/>
Total	278

Miscellaneous:

Animals injured by automobiles	40
Animals disposed of	56
Assistance rendered persons in distress	8
Automobiles reported stolen	5
Automobiles recovered	6
Automobiles transferred	438
Automobile license suspended	19
Automobile license revoked	16
Automobile registrations revoked	8
Automobile collisions reported	37
Automobile accidents reported	32
Ambulance runs	102
Buildings reported entered	32
Buildings found open by Police and secured	90
Complaints investigated by Police	1,680
Children found and returned to parents	6

Runway children found and returned to parents	7
Committed to Danvers State Hospital	5
Escaped from Danvers State Hospital (Returned)	2
Fingerprints taken	27
Found articles	39
Miles patrolled by cruising car	18,786
Miles covered by Ambulance	1,460
Parking summons issued by Police	100
Persons struck by automobiles	46
Persons reported injured	46
Persons bitten by dogs	16
Persons reported missing	1
Summons served by Police	138
Summons for out of Town Police	13
Stolen articles	36
Warrants served by Police	14
Warrants served for out of Town Police	2

Inventory of Police Department 1944:

Ford Automobile	1
Oldsmobile Ambulance	1
Badges	12
Flash lights	8
Fingerprint outfit	1
Handcuffs	7
Revolvers	8
Riot gun	1
Rifle	1
Radio equipment for station and cruising car	1
Iron claws	5

Report of Fire Department

To The Honorable Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year of 1944.

Number of bell alarms	41
Number of still alarms	129
	<hr/>
	170 Total

Total mileage covered by apparatus 412.4

Engine number 1 made 1 run

Engine number 2 made 47 runs

Engine number 3 made 137 runs

Ladder number 1 made 50 runs

5,200 ft. of 2½ " hose laid

850 ft. of 1½ " hose laid

371 ft. of ladders raised

5 gallons of chemical used

C.O-2 carbon dioxide extinguisher used 6 times

21,580 gallons of water from booster pumps used.

The classification of calls were as follows:

Grass & woods fires	84
Chimney fires	9
Automobile fires	13
Building fires	18
Oil burners	9
Dump fires	7
Inhalator calls	3
False alarms	6
Miscellaneous calls	21
	<hr/>
	170 Total

The value of property threatened	\$227,325.00
Insurance carried on property	185,900.00
Estimated loss on buildings	1,289.75
Insurance paid on buildings	1,239.75
Value of contents	2,045.00
Insurance carried on contents	3,000.00
Estimated loss on contents	92.50
Insurance paid on contents	47.50
Total Estimated loss on buildings and contents	1,382.25
Insurance paid on buildings and contents	1,287.25

Total Loss	\$95.00
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We wish at this time to thank our Ex Chief Edward H. Smith for his faithful and efficient service for the past fifty years. Having chosen to retire on October 1, 1944 his services and guidance will be greatly missed by the personnel and townspeople. We know that if we find it necessary he will be more than glad to have us call on him at any time for counsel.

The apparatus we believe is in first class condition as far as we can ascertain at this time, with the exception of the Lad-

der Truck which has given us quite a bit of trouble and expense.

We find that this particular make of machine purchased in 1930, was discontinued on the market in 1934. It is very difficult to purchase parts for repairs and for several parts it is impossible to procure any replacement. This leaves the Board of Engineers with a grave responsibility and a very dark outlook for the future as this machine becomes older. We believe when the time comes that nothing but a Standard make of apparatus such as our Engine No. 2 Seagreave should be purchased and then there is no difficulty in purchasing necessary parts for repair work.

The fire hose is in very good condition and although we usually recommend that purchase of 500 feet each year, we do not believe it wise procedure at present, as the hose of today is of inferior quality and only an emergency should warrant the purchase of the new hose.

We cannot depend too much on the durability of our Fire Alarm System as it has been in use for a great many years and is fast coming to the point where many sections of wire and some arms will have to be replaced. We have already done some of this repair work and have lowered the lines to the level of the telephone lines instead of placing them on top of the poles with the high tension lines of the Electric Light System. This insures us against the danger of burning out our alarm boxes which already has happened several times in the past, causing a considerable amount of expense to repair the damage.

In connection with the Alarm System we recommend the installation of Radio Telephone on Engine No. 3 which would keep the Central Station in touch at all times with this piece of apparatus and if any help is needed when at a woods fire in the outlying sections which might be six or seven miles from

the Station and an equal distance from a telephone. By means of the radio help could be secured very quickly, thereby saving time and money. The cost of this installation would be \$525.00, which is a small amount in comparison with the value of such installation.

In the year 1942 an appropriation of \$500.00 was made by the town for the purchase of a Portable Lighting Outfit which could be used in an emergency by all town departments. Due to war conditions we were unable to purchase this item and therefore returned the money to the town treasury. Finding that it is now possible to purchase the lighting outfit we again recommend that \$500.00 be accepted in our budget for that purchase.

On April 1, 1944 by a vote of the townspeople two more permanent men were added to the personnel. This has proven to be one of the most valuable moves we have made. As it has added greatly to the efficiency of the department.

At the present time there are twenty-eight call men and six permanent drivers in the department all of whom are working harmoniously for the best interests of the town. In addition there is a board of three Engineers.

The public is at all times welcome to visit the Fire Station and inspect the work which the regular men do in keeping the building in the best of condition. The Board of Engineers feels that they should be commended for their efforts.

It is with regret that our Ex driver James Gilbert who has been in Military Service and is now honorably discharged has not come back to us as yet, although we hope he will return before long. Also let us not forget to mention our nine call men who are serving their Country in various parts of the world.

In closing we wish to thank all Town Officials for the courtesy and co-operation extended to our department. May we especially mention the Chief of Police and his officers who have so kindly assisted us at all times.

SAMUEL W. ATHERLEY, Chief.

LIONEL SHEPPARD

STEWART J. POLLOCK

Board of Engineers.

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1944.

Grass and Woods Fires — 84

Supplies and Equipment on hand:

½ Ton Ford Truck	1
Pump cans	14
Fiber Brooms	50
Shovels	6

Our Grass and Woods Fire Problem seems to be growing larger every year. I would at this time recommend a two way radio, to be installed on Engine 3. It will save much time in getting more men to the scene of a bad fire. On three different occasions we were up against this difficulty at bad fires last year.

I wish to thank all those at this time who were of assistance to me during the year.

Respectfully submitted,

FRANK O'MALLEY,

Forest Warden.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report for the year ending December 31, 1944.

Worked performed from April 12th, to December 31st, 1944.

Scales	Adjusted	Sealed
Platform, over 10,000 lbs.		2
Platform, 5,000 to 10,000 lbs.	1	1
Platform, 100 to 5,000 lbs.	2	26
Counter, 100 to 5,000 lbs.		1
Counter, under 100 lbs.	1	31
Beams, 100 to 5,000 lbs.		8
Beam, under 100 lbs.		4
Spring, 100 to 5,000 lbs.		4
Spring, under 100 lbs.	1	33
Computing, under 100 lbs.	1	29
Person weigher (slot)		10
Prescription		4

Weights

Avoirdupois	219
Apothecary	54
Metric	35

Scales	Adjusted	Sealed
Volumetric Measures		
Liquid Measures, 1 gal.		46
Automatic Liquid-Measuring Devices		
Oil Pumps		10
Gasoline Meter Systems		24
Vehicle Tank Meter Systems		6
Grease-Measuring Devices		2
Linear Measures		
Yard Sticks		6
Total	6	555

The usual listing of reweighing commodities sold or put up for sale was done this year by State Inspector Jones.

I have collected and turned over to the Town Treasurer \$75.39 for the year ending December 31, 1944.

THEO H. BOYLAN

Sealer of Weights and Measures

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my eleventh annual report as Moth Superintendent.

The Gypsy Moth problem at present is of small local importance. It would be very gratifying to report that our troubles with this insect are over, but we know that such a statement would be far from correct. Authorities on the subject argue that we will always have them to contend with in varying degrees of severity. It would be only through silvicultural forest practices that we could say our Gypsy Moth problem would never again assume large proportions.

The Browntail Moth situation during the past year was not good. Several acres of woodland on Argilla Road were completely defoliated by the latter part of June. Several other tracts suffered 50 per cent defoliation. Present indications are that the 1945 crop will do tremendous damage unless more money and help are available.

The Elm Leaf Beetle is again on the increase. Although the fight waged against them in 1941 was successful, the past two seasons have been favorable for their recovery. Two sprays on the elms will be imperative next year to assist in preserving them.

During the late summer the Fall Webworm caused considerable alarm among property owners, this insect rarely causes any economic damage worthy of notice, but certainly is not a

pleasant sight to behold when seen in large numbers. Such was the case throughout a large part of New England during 1944. It has been repeatedly mistaken to be the common Tent Caterpillar which we have to combat every year, but has the habit of building it's web on the ends of the branches, rather than in the forks, as the tent caterpillar does.

The Forest Tent Caterpillar, Tussock Moth, Spiny Elm Caterpillar and various other insects are so easily controlled on the highways that mention is merely made of them while discussing the more serious ones.

The labor shortage became so helplessly out of control this year that it was necessary to stop most of the private work. Where several men are needed on a machine doing this type of work, it is not efficient to attempt it with one man and a driver. Roadside spraying presents an easier problem in times like these, and my activities were therefore confined more to this work.

I am looking forward with confidence to the time when a steady man can be employed in this department in conjunction with other departments under my supervision.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my eleventh annual report as Tree Warden.

The program laid out for the year 1944 was for the most part accomplished. A considerable portion of the high tree climbing however, had to be abandoned due to the lack of men who must be skilled in this work. Consequently a large part of the appropriation was expended on brush cutting in the rural sections. There is still a large amount of this type of maintenance work to be done next year.

Although there were only two shade trees blown down in the Hurricane of September 14, a vast amount of branch damage was caused by the high wind and rain. All branches were taken care of that were grounded, but trees too numerous to mention still have broken branches to be removed, with flush cuts to be made and painted before they may be considered safe. This will require the services of a man who is able to do high climbing. Needless to say, such men are now at a premium. I believe, however, that such a man will be available to the department in the early spring, who will be qualified for this work and for various other duties in the other departments over which I have jurisdiction.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

Report of Clam Commissioner

To the Citizens of the Town of Ipswich:

The following is the report of the Clam Commissioner for the year ending December 31, 1944.

We are starting the year 1945 with the clam flats in fair condition. There are many areas with small clams in them that should be ready for digging this year.

We were not able to do any work on the flats this year due to the shortage of labor, but I strongly advise that this work be carried on as soon as conditions allow it. It is safe to say at this time, that at least one fifth of our clams areas are now covered with mussels, and in most cases our best producing areas.

I again recommend that some action be taken in regards to a road and landing in what is known as the back river. As I have stated before, we could increase our production by at least fifty percent if we could reach those areas which are now practically lost to us.

I recommend that a committee be appointed to make certain changes in our clam laws so as to make it possible to apply a system of supervised digging in this town, which in my opinion, would be a great benefit to the industry.

I also recommend that a study be made of our worm laws and necessary changes be made so that we will not again run into the complications that we faced this year.

There were 160 permits issued this year of which about 75 were year round diggers.

There were very few violations of the clam laws this year.

I wish at this time, to thank the diggers for their co-operation, and also the Chief of Police and his officers for the great help given me this year.

Sincerely,

HENRY SHAW ..

Clam Commissioner.

Report of Board of Health

To the Citizens of Ipswich:

The year 1944 proved one of the busiest and most profitable for some time, profitable in the sense that real progress was made with the institution of new control measures that proved particularly effective in Milk and Restaurant inspections. Your Board is working on rules and regulations that will guarantee uniformity of safety and cleanliness measures in all local eating establishments. These are long overdue and are offered for the protection of owners as well as customers.

The worst outbreak of measles in several years was experienced in St. Stansilaus School and quickly spread to others. Inasmuch as most were serious cases we were fortunate that only one case developed into pneumonia. Mumps were quite prevalent during the fall months also.

The same careful preventative measures were continued for control of Tuberculosis, but a slight increase was experienced nevertheless. We are glad to be able to report that the Town will receive a subsidy settlement on every single case. In connection with this your Board recommends that, in cooperation with the School Department, that annual Tuberculosis clinics be held using the Patch test. We should ascertain the number of classes that could be checked each year until the program has adjusted itself so that all children entering school could enjoy the protection of this test. We have found that measures such as this mean a substantial saving to the Town over the years.

A Diphtheria clinic held during the year proved very successful with 44 children being inoculated. This program has

now resulted in most children in the schools now having been inoculated. These clinics are held in cooperation with the School Department and we wish to thank them for their ready assistance.

A number of serious dog bite cases again resulted this year, many of which we feel are preventable. Certainly a great deal of laxity exists in the enforcement of the licensing of dogs which should be corrected. When the serious nature of some of the cases are evident, we feel justified in calling for stricter enforcement of existing laws. We also recommend an annual dog clinic, such as several previously held, for the detection and prevention of rabies be held, from this year on.

Your Board cooperated with the Chamber of Commerce this past year during Clean up Week and all agreed it was the most successful campaign held thus far. We are ready to do our part this coming year but continue to recommend a regular rubbish collection such as that enjoyed in all surrounding communities in order that clean up week may exist all year round.

We have decided to request a small appropriation for the extermination of poison ivy in areas that are frequently visited by children, and feel that this fund should be appropriated to and administered by the Moth Department.

After a study of the situation at the Public Playground we recommend that toilets be installed for both sexes, and that this matter be cared for immediately due to the frequent use of these grounds by both public and private organizations during the summer months. This can be cared for very inexpensively and need not be of an elaborate nature.

Your Board again recommends that the Selectmen take some long overdue action in regard to the cell blocks in the basement of the Town Hall. Even the most cursory examina-

tion proves them unfit for human habitation. We feel that this disgraceful situation has existed long enough and should be remedied at the earliest possible moment.

Our most important and long reaching recommendation is for some action on a post war project calling for the installation of a sewerage system in our Town. Had the plans existed for the installation at the time of the available projects before the war we could be all enjoying the permanent benefits now without having expended any more funds than we did for a great number of smaller projects. This matter has been discussed with the Selectmen and offered publicly at the meeting of Department heads held some time ago. A modest expenditure at this time may well represent a substantial savings to the Town over the years to come.

We take this opportunity to thank other departments for their ready cooperation throughout the year and to commend our Agent M. Jodoin who has worked diligently performing his numerous duties.

Respectfully submitted,

LAWRENCE M. KING, Chairman

FRANK L. COLLINS, M. D.

ERNEST J. SMITH, D. M. D.

Communicable Disease Reporter

To the Board of Health:
Gentlemen:

Following is a list of contagious disease reported to the Board during the year.

Anterior Polimoyelitis (Infantile)	1
Chicken Pox	19
*Dog Bite	10
Malaria	1
Measles	65
Mumps	37
Pneumonia Lobar	5
Scarlet Fever	1
Tuberculosis Pulmonary	4
Whooping Cough	3
Gonorrhea	8
Syphilis	5
	<hr/>
	159

*Number of cases requiring rabic vaccine six.

Number of revocations received on communicable disease two, one infantile, and one tuberculosis.

Number of communicable disease cases having out of town settlement five.

Respectfully submitted,

PAUL M. JODOIN

Reporter of Communicable Disease.

Sanitary Agent's Report

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1944.

Licenses granted:

Overnight cabins and camps	5
Collection of garbage and swill	2
Collection of tallow and soap grease	5
Cleaning cesspool and vaults	2
Methyl and Wood alcohol	10
Funeral directors permits	6
Burial permits granted	68
Permits to keep pigs	12
Contagious disease posted	1
Complaints received	133
Notices to abate nuisances	59
Property inspections	61
Restaurant inspections	36
Store inspections	44
Bakery inspections	2
Common victualer's licenses approved	27
Common victualer's licenses not approved	1
Overnight camp inspections	5

Food condemned:

Vegetables 12 pounds
 Pickled Olives $\frac{1}{2}$ gallon
 Fruit $1\frac{1}{2}$ dozen pears

Fish- Lobster Meat 2 pounds
Meats 49 pounds
Pastry-Pies 7
Butter 3 pounds
Cream 1 jar

Interviews held during the year on health problems 220

I recommend the following program for the improvement of health conditions in Ipswich.

1 That immediate plans for a sewerage system be made available, so that when funds are made possible work could commence without delay.

2 A rubbish and waste collection system every week during the winter months and every other week during the summer months. That whenever equipment is made possible that the collection of rubbish and garbage shall be collected under the direction of the Highway Department.

3 The elimination of outside privies within certain limits of the Town. I feel that action should be taken immediately, as it is impossible to have them cleaned out at the present time.

4 The adoption of restaurant regulations and rules covering all establishments serving food and drinks, so as to relieve unsanitary methods now practiced.

5 The adoption of regulations requiring any one selling ice cream to be licensed.

6 The combining of the Sanitary Agent, Milk Inspector, Animal Inspector and Slaughter Inspector into one position,

requiring full time employment. This position to be under civil service, and that the examination shall be on a competitive basis for residents of the Town only.

7 That more health programs be instituted by the Board of Health and the School Department.

Respectfully submitted,

PAUL M. JODOIN

Sanitary Agent.

Report of Milk Inspector

To the Board of Health:
Gentlemen:

I submit the following report for the year ending December 31, 1944.

Number of pasteurized licenses granted	4
Number of milk licenses issued to stores, restaurants, etc.	41
Number of milk licenses issued to milk dealers	15
Number of producers permits granted	66
Number of ice cream licenses granted	1
Number of oleomargarine licenses granted	11
Number of dairies scored	16
Number of dairies rescored	3
Number of dairies not approved	5
Number of samples tested for butter fat	83
Number of samples tested for total solids	71
Number of samples tested for bacteria standard plate count	111
Number of samples tested by Microscopic Breed Test	51
Number of samples tested by phosphatase test	16
Number of cream samples tested for butter fat	13
Number of cream samples tested for bacteria standard plate	13
Number of ice cream samples tested for butter fat	6
Number of ice cream samples tested for bacteria	6
Number of milk room inspection made during the year	44

I recommend to the Board of Health, that whenever equipment is made available to the farm industry and those in the milk business, the Board adopt regulations requiring that all milk sold in Ipswich, must be certified raw or pasteurized.

- The present records of the Board of Health show that 2592 quarts of pasteurized milk is sold daily and 622 quarts of raw milk, allowing five percent for persons who own one and two cows and are selling raw milk the percentage of pasteurized milk exceeds seventy percent at the present time.

Respectfully submitted,

PAUL M. JODOIN

Milk Inspector

Report of Child Hygiene

Reports for the year 1944:

Well Child Conference:

Number of babies present	98
Number of babies attending for the first time	25
Number of physical examinations given	98
Number of follow-up visits made	34

Diphtheria Clinic:

Forty-four children received three inoculations of the Diphtheria Toxoid. Out of this number only fourteen were of pre-school age.

We urge all mothers to have their children safe-guarded against Diphtheria. DO IT NOW.

MURIEL E. MEYER, R. N.

Well Child Nurse

FRANK L. COLLINS, M. D.

Attending Physician

Report of Inspector of Animals

Board of Health,

Ipswich, Massachusetts.

Gentlemen:

I herewith submit my report for the year ending December 31, 1944.

Number of cattle brought in from out of State	135
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Number of Dogs Restrained	14
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I made no inspection of Barns by order of State Board.

Respectfully,

G. LORING WOODBURY

Inspector of Animals

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for 1944.

The maintenance of the one hundred thirty-three streets and sidewalks was attended to as the time and conditions allowed. In each section I have found from experience that a different method must be used for surface treatment. With the labor and material shortage we were very fortunate to get as good results as we did.

The Federal government released heavier bituminous material this year so that we were able to use more of it on sections of forty-nine (49) of our streets. Approximately fifty-six thousand gallons of bituminous material were used, and about five hundred forty-nine (549) tons of pea stone and twelve hundred fifty-eight (1258) tons of sand were used for covering bituminous material. About one hundred thirty-six thousand three hundred seventy-four (136,374) square yards of surface were treated.

Traffic and parking lines were marked once and some twice. Signs were repaired and replaced where and when needed.

Minor repairs were made on surface sewage system to insure their service and the debris was cleaned from catch basins when necessary.

Report of Inspector of Slaughtering

Town of Ipswich, Mass.

Animals inspected during the year 1944.

1 Hog

1 Cow

Respectfully,

HILMER H. LINDGREN

Inspector of Slaughtering

Bay View Road was graveled and treated with bituminous material with a sand cover.

North Gate Road was treated with bituminous material and covered with sand improving that street a great deal.

Sections of Linebrook Road, Topsfield Road, and Fellows Road were treated with bituminous material and covered with sand and pea stone under Chapter 90, to seal up the porous conditions.

On snow removal, we were fortunate that there were light storms not needing a large amount of labor to clean up the surplus snow around the square. The Walters Snow Fighter has been able to plow the deep drifts on the outskirts and plow additional roads.

TABULATION OF TIME EQUIPMENT WORKED, 1944

Equipment	Miles	Hours	Gal. Gas	Qts. Oil
Truck No. 1 (old)	2614	620	524	15
Truck No. 1 (new)	7405	1665	945	42
Truck No. 2	8293	1835	1343	46
Truck No. 3 Walters	3412	462	1582	118
Garder, Rome	1225	476	742	32
Roller, Gasoline		89	168	30
Tractor, Clectra		75	126	7
Tractor, Fordson		49	78	7
Mixer, Cement		75	36	3
Loader, Gravel		36	18	4

INVENTORY, DECEMBER 31, 1944

No. Equipment	Amount
1 Cart, Two horse	20.00
1 Derrick	100.00
1 Forge and anvil	30.00
Fence, snow 7000 feet	700.00

1	Grader, Whier	50.00
1	Grader, Rome	2000.00
2	Hones, Road	20.00
1	Kettle, tar	20.00
1	Loader, Gravel	250.00
1	Mixer, Cement	100.00
1	Marker, Street	100.00
1	Plow, Road	20.00
3	Plows, Blade snow	700.00
1	Plow, V-Shape Truck	1100.00
1	Plow, V-Shaped tractor	800.00
1	Plow, one way	400.00
1	Plow, sidewalk tractor	50.00
5	Plows, sidewalk horse	325.00
1	Roller, Stone two horse	25.00
1	Roller, gasoline	1500.00
4	Sanders	600.00
1	Sweeper, two horse	50.00
3	Screens, gravel	15.00
1	Shovel, Scoop tractor	15.00
1	Tractor, Cletrac	2000.00
1	Tractor, Fordson	50.00
2	Trucks, small dump	2100.00
1	Truck, large	9000.00
1	Truck, Pickup	300.00
1	Wagon, oil	25.00
		<hr/>
		22,465.00
Other tools and supplies		2,900.00
		<hr/>
		25,365.00

Respectfully submitted,

FRANCIS E. WOOD

Superintendent of Streets

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is annual report of your Board of Public Welfare for the year ending December 31, 1944.

General Relief

With the war situation at its most acute stage, and industry clamoring for every last individual to join the ranks of those engaged in war production, it is natural for many to assume that there is no need for anyone to make application for relief.

While it is true that there is work for all employable persons, nevertheless, it must not be forgotten that lack of employment is not always a factor in the relief situation. There still remains a number of persons whose employability is retarded due to physical impairment or mental deficiency.

Our entire case load at the present time consists of individuals who are not employable from practically any standpoint. Then we have those to consider who require aid and social service even in a time of great industrial production. They include the elderly infirmed persons not eligible for Old Age Assistance for various reasons.

When the problem is given serious study it can readily be seen that all out production does not necessarily mean the elimination of relief.

Old Age Assistance

Old Age Assistance shows an increase in expenditures due to liberalization of the law, especially that part increasing the exemptions of children. The recess commission has just submitted their report to the Legislature, and if some of their proposals are enacted into law, there will be a further increase in the cost of administering the law. Two of the recommendations, namely, elimination of citizenship requirement, also contributions from children, will greatly increase the amount of money expended for this type of aid.

Recipients aided January 1, 1944	116	
Applications received during year	24	
	<hr/>	140
Approved	23	
Not approved for following reasons:		
Children able to support	1	
	<hr/>	139
Closed during the year for the following reasons:		
Death	14	
Sufficient income	2	
Moved Out of Town	4	
Private Employment	2	
	<hr/>	22
		<hr/>
Total cases as of December 31, 1944.		117

Aid to Dependent Children

The total case load as of December 31, 1944 was 7, and the total expenditures amounted to \$2,428.40.

Recipients being aided January 1, 1944	9	
New Cases during year	1	
	<hr/>	10
Cases closed		3
		<hr/>
Total cases as of December 31, 1944.		7

We wish to thank all those whose co-operation has enabled us to keep expenditures at a minimum. We wish, especially, to thank Mr. Edward S. Cogswell, our Town Clerk, for his very valuable aid in securing vital statistics so necessary in determining eligibility for various categories of relief.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

EDMUND P. GILLIS

CHARLES L. ROSE

NELSON W. PASCOE, Agent.

Report of Park Commissioners

To the Citizens of Ipswich:

The Park Commissioners herewith submit their annual report.

The regular routine work of this department is much the same from year to year. Only occasionally is some new project attempted which the commissioners feel is for the best interests of the public.

Again this year because of extraordinary conditions, tulips were not planted in the various beds on the North and South commons. The grass plots, however, were taken care of to the best of our ability during the growing season.

It will be necessary to make repairs to the flagstaffs in 1945, at a considerable expense. The Commissioners are estimating this expense at \$200.00. Both upper staffs are badly worn and are no longer safe. It will be necessary to lower both of them to the ground and have them rebuilt. In addition to this work, each staff must be painted in order to preserve it.

Respectfully submitted,

C. GARDNER CAVERLY, Chairman

HENRY S. BOWEN

SAMUEL GORDON

Park Commissioners.

Civilian Defense Committee Report

Ipswich Board of Selectmen,

Ipswich,

Massachusetts.

ATTENTION: Mr. Brainard C. Wallace

Gentlemen:

There is very little to report relative to the activities of the Ipswich Civilian Defense Organization for the year 1944. With the lessening of the possibility of submarine or air attack and the consequent lift of the blackout, all restrictions were relaxed and all enforcement, medical, and relief divisions went into an inactive status with the exception of the Auxiliary Police Force.

The Auxiliary Police Force, under the very capable direction of Captain George Hovey and Lt. Jerome Richardson, has continued on by their own choosing and popular demand and has been of great value to our Community whenever their services were required. This same situation is generally true throughout the Nation and many communities have made the Auxiliary Police a prominent subsidiary to their regular police force and such a move on the part of the Town of Ipswich would be well worth considering.

Although all other units of the Civilian Defense Organization are at present inactive, it does not mean that they have been disbanded. Every volunteer realizes the possibility of being called to action and consequently, continually hold themselves

in readiness for service during any emergency. Should there be any call whatsoever for the services of the Civilian Defense Committee, the Town of Ipswich will find them ready and willing to perform the duties to which they were originally assigned.

Respectfully submitted,

J. E. GILL, Chairman

Ipswich Civilian Defense Committee

Advisory Committee Report

To the voters of the Town of Ipswich:

The Ipswich Advisory Committee was formed on May 24, 1944 in connection with the Veterans Rehabilitation Plan. Officers and chairman of sub-committees were appointed and each chairman has been working out a plan for his particular work.

Letters and questionnaires have been sent out to the servicemen and women and their families. Information gathered from these will be very beneficial to the committee.

The office is open every Monday evening from 7 to 8 p. m. in the Selectmen's Room in Town Hall and any service man or woman or any returned veteran desiring any information may call, talk the matter over, and receive the necessary assistance from the committee.

We feel that the Ipswich Advisory Committee is organized to be able to assist the returned veteran, any man or woman in the service or their family in many ways and we recommend that it continue with the work.

Respectfully submitted,

JOHN F. CONLEY, Chairman

Ipswich Advisory Committee.

Report of Salvage Committee

To the Board of Selectmen:

The quantities of material collected were as follows:

Paper	Tin	Metal
155,640	13,250	4,425

The work of the Salvage Committee this year has been largely on the collection of paper and tin, as the above figures show, and credit is due to Al Barbati for heading up the tin can salvage work and to John Bialek, who is in charge of the paper collections. The superintendent of highways, Frank Wood, and his men have co-operated to the fullest extent in helping on collections. George Greenberg has been more than cooperative in handling the disposal of salvage materials. Special honors go to the superintendent of schools and his entire personnel for going all out to cooperate with the salvage committee in the collection of paper. The school-children in this town have done a remarkable job and without their efforts we know that the town of Ipswich could not have made such a good showing.

A part of the salvage program which has not received too much mention is the fats collection. Without any specific work on the part of the salvage committee, this program has gone over very successfully and the women of the town have contributed a total of 15,155 lbs. of fat for the year and in some months have gone way over the quota.

Yours very truly,

GORDON S. HUGHES,

Chairman, Salvage Committee

IPSWICH SALVAGE COMMITTEE
FINANCIAL STATEMENT — 1944

DATE	DESCRIPTION	AMOUNT	TOTAL	BAL.
1944	Net Profit — Year 1943			404.98
	INCOME			
1-31	Interest on money in bank	3.54		
2-5	Paper, 33,975 lb. and rags, 40 lbs.-G. Greenberg	193.66		
4-20	Newburyport — Tin	3.49		
4-29	City of Everett—5280 lbs. tin	14.57		
6-20	83,170 lbs. paper	457.44		
7-31	Interest on money in bank thru July	2.43		
8-2	Tin — May collection 1,075 lbs.	15.68		
9-19	10,810 lbs. paper June 30 thru Sept. 5	54.05		
	500 lbs. paper — collected by Girl Scouts	2.50		
9-30	300 lbs. Metal	1.65		
10-20	City of Everett—5,575 lbs. tin	14.58		
	6,350 lbs. paper, 225 lbs. rags, 4,125 lbs metal	55.92		
12-21	20,835 lbs. paper —Oct. 13 thru Dec. 21	104.18		
	TOTAL	923.69		

EXPENSES

Operating

DATE	DESCRIPTION	AMOUNT	TOTAL	BAL.
1-1	Unaccountable discrepancy	2.00		
2-24	Advertising — Chronicle Publishing Co. waste paper— 2 10" pg. 1" @ \$1.00	20.00		
3-31	Advertising — Chronicle Publishing Co., waste paper collection—tin—rags— 20" pg. 1" @ \$1.00	20.00		
4-26	Salaries paid to salvage workers of Highway Dept.	72.61		
7-1	For War Bond Parade Float: Machine Gun \$ 2.00 Crepe paper (4 doz. folds) 6.00 14 Flags 10.00 Chronicle Ad 20.00 Don Hamm's bill for Material and work on float 8.00	46.00		
7-31	Advertising for paper drives	36.00		
9-30	Advertising for paper collection	10.00		
	Advertising for tin collection	12.00		
9-30	J. Bialek—expenses— paper collection	2.00		
10-13	Twine for binding paper (Burley School)	1.20		
	TOTAL EXPENSES	221.81		

Donations

DATE	DESCRIPTION	AMOUNT	TOTAL	BAL.
2-5	Infantile Paralysis	25.00		
3-25	Red Cross	250.00		
6-20	Money for paper col. to schoolchildren	457.44		
9-19	Scouts (Girl)	2.50		
	School Fund	52.05		
12-21	School Fund	104.18	1,112.98	189.29
TOTAL DONATIONS		891.17		
NET PROFIT — YEAR 1944				215.69

Honor Roll Committee

At the Annual Town Meeting held in March 1944 this committee was appointed to arrange for the erection of an Honor Roll to commemorate the services of all Ipswich men and women in the Armed Forces of our country. In carrying out its obligation the committee first canvassed the townspeople for an expression of opinion as to the best possible location for this Memorial. Several tentative sites were proposed for study, and after due consideration, the greater number of people finally determined upon the property owned by the Town on South Main Street as the proper location. Thereafter, through the cooperation of the Board of Selectmen, this site was turned over to the committee. The Highway Department volunteered their services and were instrumental in filling in the cellar of the dwelling house that formerly existed on this property, and graded the land to the level of the adjacent sidewalk. Through the good offices of the Park Department the land was seeded and cared for, and a lawn was grown, and a pathway laid out to the base of the Honor Roll. Donald J. T. Hamm of Ipswich designed the Honor Roll and assisted in its erection. We believe that the Town has every right to feel pleased with the location finally selected and the park-like appearance of the grounds. The Honor Roll itself is one of the most imposing in this vicinity and reflects great credit to the Town. There are over one thousand names on the Honor Roll at the present time, and room has been left for an additional three hundred names. On November 26, 1944 the Honor Roll was dedicated. A parade was organized and speakers were secured, and a gathering of several hundreds of our townspeople witnessed the unveiling of the Honor Roll. It was considered to be a most inspiring occasion, and our thanks go to all those individuals and organizations that in any way contributed toward the success of this event. It is our intention to beautify the grounds as presently laid out with the addition of such ornamental shrubs and trees

as would seem fitting and proper. The committee is inserting an article in the Warrant for the Annual Town Meeting requesting an appropriation of a sum of money to carry out this purpose.

Respectfully submitted,

CHARLES L. HENLEY, Chairman

P. A. JOHNSON

WALTER LEZON

EDWARD J. MARCORELLE

FRED C. WILDER

Service Committee Report

To the Board of Selectmen,

Ipswich, Massachusetts

Gentlemen:

We hereby submit a report of the Service Flag Committee. We have purchased one new flag during the year and placed it in the same place as before.

Due to storms and wind we were obliged to take it down for the winter. It has been torn so bad that we would like to purchase a new one in the Spring.

We also recommend that a new place be found where it will not fly under the trees as the wind blows it in the trees causing damage to it.

We wish to thank the Board of Selectmen for the help given us and also Mr. Charles Mallard and his employees for taking the flag down and placing it after the numbers have been changed to keep the people of Ipswich in touch with the number of boys and girls that are in our armed forces.

CLARENCE L. PICKARD

ANNE L. DAVIS

WILLIAM J. ATHERLEY

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1944.

During the year there were eighty-six (86) interments and one removal.

The following lots and graves were sold:

One single grave, Seven four grave lots, and Six eight grave lots.

Sale of said lots amounting to \$465.00

Receipts:

Sale of lots and graves	\$ 475.00
Interments	1134.50
Endowments	625.00

The year 1944 was a very difficult one, more so than the previous one, owing to the fact that both material and labor were scarce. We had few complaints however, and I appreciate the consideration the public has shown. A few boys from the High School helped out for Memorial Day.

This year we have added a Syntron gasoline hammer to our equipment. This machine is for winter digging and cutting the frost. We are now prepared for winter burials. For the use of this machine there will be an additional charge.

Four years ago the avenues in the Highland Cemetery were tarred. It is now necessary to put on a sealing coat of tar this year to keep same from heaving and cracking.

May I thank all who have in any way helped this department and the boys who helped around Memorial Day.

Respectfully submitted,

BENJAMIN W. HOMANS

Superintendent of Cemeteries

We find this report correct and approve the same

ARNOLD R. RICHARDS

FRANK R. STARKEY

Cemetery Commissioners

INVENTORY OF TOOLS OF THE CEMETERY DEPARTMENT

		Estimated value
Lawn mowers	16	\$175.00
Grind stones	5	25.00
Wheelbarrows	5	30.00
Pails	30	10.00
Tamps	2	7.50
Shears	10	10.00
Metal lawn rakes	6	4.50
Wooden lawn rakes	12	12.00
Hoes	6	4.50
Oil heater	1	7.00
Grub hoes	2	3.00

Rubber hose	100 feet	5.00
Scythes	4	6.00
Shovels	10	18.00
Iron rakes	5	4.50
Sod lifters	4	16.00
Pruners	4	5.00
Hedge trimmers	1	1.50
Long handle trimmers	2	3.00
Chevrolet truck (1939)		400.00
Grave digger's tent		25.00
Tripod and tackle		35.00
Gasoline hammer and tools		384.00
Other supplies		75.00
Ground Canvasses	6	90.00

\$1,356.50

Report of the Town Forest Committee

To the Honorable Board of Selectmen:

Gentlemen:

The Town Forest Committee reports no activities during the year 1944. Our record of accomplishments to date include the planting of 5000 Red Pine seedlings during the year 1941 on the Watershed.

Respectfully submitted,

C. GARDNER CAVERLY

JOSEPH E. THOMAS

Town Forest Committee

REPORTS
OF THE
FUNDS, TRUSTS, TRUSTEES'
AND FEOFFEEES,
OF
IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1944

and the

THREE HUNDRED AND ELEVENTH YEAR

of the

TOWN'S INCORPORATION

Chronicle Publishing Co., Printers

Ipswich, Mass.

Acting Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The Securities comprising these funds have been examined by the auditors from the Department of Accounts of the Commonwealth.

Eunice Caldwell Cowles Fund	Post-War Rehabilitation
Mark Newman School Fund	Fund
John C. Kimball Library Fund	R. H. Manning School Fund
Mrs. William G. Brown	Feoffees of Grammar School
Animal Fund	Manning School Trust Fund
Marianna T. Jones Fund	Brown School Fund
Richard T. Crane, Jr., Picnic	Burley Educational Fund
Fund	Treadwell Fund, Ipswich
Martha I. Savory Tree Fund	Library
Dow Memorial Boulder Fund	Heard Fund, Ipswich Library
Cemetery Perpetual Care Funds	Elizabeth R. Lathrop Fund
George Spiller Library Fund	Abby Newman Library Fund

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

Edward S. Cogswell

Justice of the Peace

My commission expires July 10, 1947.

Cemetery Trust Fund

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	100.00	104.19	2.61	3.00	103.80
Allen, Prince A.	100.00	106.33	2.67	2.50	106.50
Andrews	150.00	379.18	9.49	9.00	379.67
Andrews, Reuben	100.00	100.54	2.53	2.50	100.57
Appleton, Francis R.	400.00	400.33	10.01	10.00	400.34
Appleton, General James	250.00	332.95	8.33	8.00	333.28
Archer, Nathaniel	100.00	119.22	2.99	3.00	119.21
Atkinson, Walter S.	50.00	51.95	1.31	1.25	52.01
Atkinson, Wesley B.	50.00	50.08	1.27	1.25	50.10
Bailey, Elizabeth A.	50.00	60.17	1.51	2.00	59.68
Baker & Dixon	90.00	133.14	3.34	3.00	133.48
Baker, Alfred	50.00	50.13	1.27	1.25	50.15
Baker, Charles H.	175.00	194.46	4.87	4.00	195.33
Baker, Isabelle	150.00	151.12	3.79	3.00	151.91
Baker, John	150.00	153.78	3.85	3.00	154.63
Baker, Samuel H.	50.00	50.16	1.27	1.40	50.03
Bamford, Charles W.	50.00	50.08	1.27	1.25	50.10
Bamford, Robert T.	50.00	50.11	1.27	1.25	50.13
Barber, M. E.	50.00	100.16	2.51	2.50	100.17
Barker, G. A. & Austin L. Lord	100.00	100.61	2.54	2.50	100.65
Barnard, Kate S.	200.00	201.72	5.05	5.00	201.77
Barton, A. J.	75.00	88.01	2.21		90.22
Baxter, Emma	75.00	75.27	1.90	2.00	75.17
Baxter, Nellie E.	50.00	50.32	1.28	1.50	50.10
Benedix, Albin	100.00	103.81	2.61	3.00	103.42
Berry, Charles S.	100.00	115.39	2.89	2.50	115.78
Birch	50.00	54.13	1.36	1.50	53.99
Blake, John A.	200.00	200.31	5.02	5.00	200.33
Blake, John H.	100.00	125.99	3.16	3.00	126.15
Blake, John H. (Flowers)	100.00	126.72	3.18	3.00	126.90
Blake, Samuel	100.00	185.79	4.65	4.50	185.94
Blenhorn, Mary	100.00	100.76	2.54	2.50	100.80
Blood, Samuel	50.00	80.86	2.03	2.00	80.89
Bolles, Chester A.	75.00	75.51	1.90	1.75	75.66
Bomer, Caroline E.	100.00	145.17	3.64	4.00	144.81
Bond, Hannah S.	75.00	81.75	2.05	2.00	81.80
Bone, Alice H.	50.00	50.34	1.28	1.25	50.37
Bowen, Mary E.	50.00	51.70	1.30	1.25	51.75
Boynton, Warren	50.00	51.39	1.29	1.25	51.43
Bray, Patience H.	100.00	135.43	3.40	3.00	135.83
Brockelbank, Eunice	50.00	50.00	1.27	1.25	50.02

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Brockelbank, Jeremiah	50.00	50.08	1.27	1.25	50.10
Brockelbank, William	50.00	50.08	1.27	1.25	50.10
Brown, Aaron F.	50.00	144.87	3.63	3.50	145.00
Brown, Benjamin C.	100.00	121.38	3.04		124.42
Brown, Charles E.	150.00	161.43	4.05	3.00	162.48
Brown, Everett K. & Margaretta	100.00	120.73	3.03	3.00	120.76
Brown, E. Newton	100.00	103.86	2.61	3.00	103.47
Brown, Gardner A.	200.00	203.65	5.10	4.50	204.25
Brown, George	50.00	53.81	1.36	1.25	53.92
Brown, George B.	200.00	204.46	5.12	3.50	206.08
Brown, H. B.	75.00	95.56	2.40	2.25	95.71
Brown, John A.	150.00	160.88	4.03	4.00	160.91
Brown, John Allen	100.00	163.58	4.10	4.00	163.68
Brown, John B.	100.00	161.18	4.04	4.00	161.22
Brown, John H.	125.00	139.83	3.51	3.50	139.84
Brown, John M.	100.00	104.50	2.62	2.50	104.62
Brown, Lucy H.	100.00	233.24	5.84	4.00	235.08
Brown, Thomas	100.00	137.11	3.44	3.00	137.55
Brown, William G.	100.00	210.40	5.27	5.00	210.67
Buckley, Arthur	50.00	50.08	1.27	1.25	50.10
Burnham, John A.	75.00	94.45	2.37	2.25	94.57
Burnham, William F.	100.00	100.54	2.53	2.50	100.57
Byard, Olive	100.00	102.00	2.56	2.50	102.06
Caldwell, Colonel Luther	100.00	100.42	2.53	2.50	100.45
Caldwell	100.00	177.79	4.45	4.00	178.24
Caldwell, Eben	100.00	141.96	3.56	3.50	142.02
Caldwell, F. H.	50.00	58.18	1.46	1.25	58.39
Caldwell, Jennet F.	150.00	372.46	9.32	7.50	374.28
Caldwell, Luther	100.00	100.15	2.52	2.50	100.17
Caldwell, Sylvanus	100.00	128.73	3.23	3.00	128.96
Caldwell, Watson H.	75.00	109.86	2.76	2.50	110.12
Cameron, Margaret	50.00	50.08	1.27	1.25	50.10
Canney, Sylvanus F.	100.00	113.44	2.85	2.50	113.79
Carey, Michael	100.00	100.18	2.51	2.50	100.19
Carpenter, E. M.	75.00	75.98	1.27	2.00	75.89
Caverly	100.00	125.53	3.15	3.00	125.68
Chalmers, James	100.00	104.69	2.63	3.00	104.32
Chalmers, Charles M.	100.00	125.37	3.14	3.00	125.51
Chapman, Clifford F.	100.00	100.15	2.51	2.50	100.16
Chapman, Edward L.	50.00	52.05	1.32	2.50	50.87
Chapman, Thomas T.	50.00	52.72	1.33	1.25	52.80
Chapman, William A.	50.00	50.09	1.27	1.25	50.11
Choate, Henry	50.00	50.08	1.27	1.25	50.10
Choate, John	75.00	78.30	1.97	2.00	78.27
Choate, Jonathan L.	150.00	206.79	5.18	5.00	206.97
Christian, Florence	50.00	50.08	1.27	1.25	50.10
Cilley, John D.	100.00	168.10	4.21	4.00	168.31
Clarke, Catherine	100.00	218.84	5.48	6.00	218.32

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Clarke, Daniel	100.00	169.75	4.26	4.00	170.01
Clark, Phillip E.	150.00	166.66	4.18	4.00	166.84
Coburn	200.00	549.41	13.75	8.00	555.16
Coburn, Lucy C.	200.00	565.99	14.16	10.00	570.15
Cogswell	200.00	714.86	17.88	10.00	722.74
Cogswell, E. & T. F.	100.00	125.30	3.14	3.00	125.44
Collins, Abbie	50.00	50.08	1.27	1.25	50.10
Comeau, Eddie	75.00	75.38	1.89	1.75	75.52
Comeau, George A.	75.00	82.46	2.07	2.00	82.53
Conant, Cora B.	50.00	50.08	1.27	1.25	50.10
Condon, Thomas E.	150.00	152.42	3.82	3.00	153.24
Cook, Jennie B.	50.00	50.12	1.27	1.25	50.14
Cook, John	50.00	61.21	1.54	1.50	61.25
Cowles, Eunice Caldwell	300.00	496.75	12.43	12.00	497.18
Cowperthwaite, Gladys	50.00	50.08	1.27	1.25	50.10
Critchley, W. W.	50.00	50.47	1.28	1.25	50.50
Crossley, Harry	50.00	53.55	1.35	2.00	52.90
Crossman, Charles H.	100.00	100.75	2.54	3.20	100.09
Cutler, Charles H.	100.00	198.71	4.98	4.00	199.69
Damon, Edwin H.	100.00	124.74	3.13	3.00	124.87
Damon, Harry K. & Robert W. Bolles	150.00	160.50	4.02	3.00	161.52
Dawson	100.00	161.96	4.06	4.00	162.02
Day, Charles G.	100.00	100.50	2.53	2.00	101.03
Dobson, Clara B.	100.00	112.41	2.82	3.00	112.23
Dodge, Grace M.	100.00	109.92	2.76	3.00	109.68
Dodge, Harry K.	100.00	207.79	5.20	4.50	208.49
Dodge, Ignatius	50.00	50.07	1.27	1.25	50.09
Dodge, James P.	50.00	54.32	1.37	2.00	53.69
Dodge, Martha A.	50.00	50.07	1.27	1.25	50.09
Dodge, Richard F.	100.00	221.85	5.56	5.00	222.41
Davidson, Sarah Goodhue	50.00	50.72	1.29	1.25	50.76
Donlon, Patrick	40.00	43.86	1.11	1.00	43.97
Dorr, Abbie J.	75.00	75.95	1.91	1.75	76.11
Doughty, Howard N.	50.00	50.65	1.29	1.25	50.69
Douglas, John W.	100.00	101.11	2.54	2.50	101.15
Dow, Arthur & Minnie	100.00	103.73	2.60	2.50	103.83
Dow, David F.	100.00	101.85	2.56	2.50	101.91
Downie, Susan L.	100.00	116.43	2.92	3.00	116.35
Duckworth, William	150.00	214.20	5.37	5.00	214.57
Dudley, Josiah	100.00	140.46	3.52	3.00	140.98
Dunham, Bessie	50.00	51.45	1.30	1.25	51.50
Dunnells, Mary R.	75.00	78.21	1.97	3.00	77.18
Durgin, Sarah E.	100.00	153.77	3.85	3.00	154.62
Ellsworth, Benjamin	100.00	106.17	2.66	2.50	106.33
Estes	150.00	150.77	3.78	1.25	153.30

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Fall, George	75.00	79.27	1.99	3.00	78.26
Fall, William H.	100.00	101.45	2.55	3.00	101.00
Farley	100.00	223.14	5.59	5.00	223.73
Farley, Eunice & Elizabeth	50.00	66.31	1.67	1.50	66.48
Farley, George E.	100.00	108.00	2.71	3.00	107.71
Farley, Nathaniel R.	100.00	113.99	2.86	2.75	114.10
Farley, Pauline T.	100.00	151.76	3.80	3.00	152.56
Fellows, Abbie M.	150.00	150.59	3.77	4.00	150.36
Fellows, Daniel H.	100.00	126.32	3.17	3.00	126.49
Fields, Mary M.	50.00	99.58	2.50	2.00	100.08
Flemming, Mary E. & Winifred M. Millard	50.00	50.08	1.27	1.25	50.10
Flitner, Isaac	100.00	100.21	2.53	2.50	100.24
Foss, Eliza A.	50.00	50.06	1.27	1.30	50.03
Foss, John C.	100.00	101.87	2.56	2.50	101.93
Foster, Benjamin F.	100.00	128.06	3.21	3.00	128.27
Foster, Cyrus	50.00	50.16	1.27	1.25	50.18
Foster, Mary A.	50.00	50.08	1.27	1.25	50.10
Foster, Richard R.	100.00	101.96	2.56	2.50	102.02
Fraser, Nora	50.00	50.73	1.29	1.50	50.52
Fraser, William	100.00	100.00	2.51	2.50	100.01
Galbraith, John	100.00	107.01	2.69	3.00	106.70
Galbraith, John & Mary E.	100.00	140.10	3.51	5.00	138.61
Gallagher James E.	100.00	102.40	2.57	2.50	102.47
Gallagher, John	150.00	156.42	3.92	3.50	156.84
Gallagher, Thomas	150.00	154.02	3.86	3.00	154.88
Giddings	100.00	228.33	5.72	4.00	230.05
Giddings, Charles W.	150.00	205.17	5.14	3.00	207.31
Gilmore, George H.	50.00	88.37	2.22	2.00	88.59
Gilmore, Robert	200.00	424.78	10.63	8.00	427.41
Glasier, Richard R.	50.00	50.54	1.28	1.25	50.57
Goodhue, Charles E.	100.00	101.23	2.54	2.50	101.27
Goodhue, John W.	100.00	115.83	2.91	3.00	115.74
Goodhue, Samuel J.	50.00	66.89	1.68	2.00	66.57
Goodwin, Silas Henry	100.00	103.52	2.60	2.00	104.12
Goss, Charles H.	50.00	50.43	1.28	1.25	50.46
Gould, William P. & Arthur W.	100.00	188.80	4.73	3.00	190.53
Gove, Mary E.	75.00	77.86	1.96	3.00	76.82
Gove, Robert	50.00	50.16	1.27	1.25	50.18
Grant, Daniel A.	50.00	50.16	1.27	1.25	50.18
Gray & Gracey	100.00	100.44	2.53	2.50	100.47
Grant, Ephreim	50.00	50.08	1.27	1.30	50.05
Greasley, William D.	50.00	50.19	1.27	1.25	50.21
Green, George H.	100.00	102.58	2.57	3.00	102.15
Griffin, James	100.00	140.90	3.53	3.00	141.43
Gwinn, Sarah M.	50.00	52.68	1.33	2.50	51.51
Hanson, Martha E.	200.00	384.32	9.62	8.00	385.94

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Hardy, Lois	100.00	109.05	2.74	3.00	108.79
Harris, Daniel R.	100.00	103.09	2.59	3.00	102.68
Harris, Moses	100.00	106.37	2.67	3.00	106.04
Harris, Susan M.	100.00	100.16	2.52	2.50	100.18
Harris, William J. & Emma A. Dodge	100.00	112.68	2.83	2.50	113.01
Hart, George	100.00	100.16	2.52	2.50	100.18
Haskell, George	300.00	533.50	13.35	6.00	540.85
Haskell, Mary	50.00	62.67	1.58	2.00	62.25
Haskell, William & Abigail	50.00	52.69	1.33	1.75	52.27
Hawkes, William W.	100.00	111.02	2.79	3.00	110.81
Hayes, Rebecca G.	50.00	50.08	1.27	1.25	50.10
Hayes, Smith E.	50.00	50.08	1.27	1.25	50.10
Heard, William	100.00	136.85	3.43	3.00	137.28
Hibbert, Martha	50.00	50.08	1.27	1.25	50.10
Hill, John H.	100.00	100.00	2.51	2.50	100.01
Hills, Lillian C.	100.00	103.37	2.59	2.00	103.96
Hills, Sarah	75.00	75.79	1.90	1.75	75.94
Hodgkins, Caroline E.	50.00	53.05	1.34	2.00	52.39
Hodgkins Daniel L.	54.34	54.97	1.38	1.25	55.10
Holland, Thomas	100.00	186.43	4.67	4.00	187.10
Holmes, Henry S.	50.00	117.76	2.95	3.00	117.71
Hood, Robin	150.00	150.00	3.76	3.00	150.76
Horton, Joseph I.	100.00	100.19	2.52	2.50	100.21
Hovey	100.00	198.96	4.98	4.50	199.44
Howard, Martha P.	50.00	50.50	1.28	1.25	50.53
Howe, Emerson	100.00	147.96	3.71	3.00	148.67
Hubbard, Aaron W.	75.00	80.70	2.03	2.00	80.73
Howe, Theodore C.	100.00	206.20	5.17	5.00	206.37
Huckins, J. A.	100.00	128.28	3.22	3.00	128.50
Huckins, Joseph, A. (Flowers)	100.00	101.19	2.54		103.73
Huckins, Nellie Bancroft	100.00	111.96	2.81		114.77
Hugard, Grace M.	100.00	105.63	2.65	3.00	105.28
Hudgens, Seymour I.	100.00	100.01	2.51	2.50	100.02
Hunt, Lucy A.	100.00	139.78	3.50	3.00	140.28
Hurcomb, Thomas	50.00	50.33	1.28	1.25	50.36
Jenkins, Rees	75.00	101.10	2.54	2.50	101.14
Jewett, Edward W.	100.00	106.03	2.66	2.50	106.19
Jewett, L. S. & E. B.	250.00	351.17	8.79	9.00	350.96
Jewett, Nathan	275.00	283.93	7.11	5.00	285.04
Jodrey, Albert	100.00	100.15	2.52	2.50	100.17
Johnson, John A.	100.00	152.78	3.83	4.00	152.61
Johnson, Joseph	50.00	50.17	1.27	1.25	50.19
Jordan, Robert J.	100.00	100.15	2.52	2.50	100.17
Kelly, Charles M.	100.00	100.01	2.51	2.50	100.02
Kendell, James H.	100.00	158.92	3.98	3.00	159.90
Kennedy, Ethel L.	100.00	123.04	3.09	3.00	123.13

IPSWICH TOWN REPORT

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Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Kimball,					
Charlotte M.	100.00	119.88	3.01	2.50	120.39
Kimball, Eben	100.00	298.05	7.46	6.00	299.51
Kinsman	50.00	93.51	2.35	2.25	93.61
Kinsman, George	100.00	228.14	5.71	4.00	299.85
Kimball, Harriet L.	100.00	260.89	6.53	3.00	264.42
Kimball, John C.	300.00	342.24	8.57	7.00	343.81
Kimball, John C.	100.00	100.16	2.51	2.50	100.17
Kimball, N. S. & Eben	100.00	100.16	2.51	2.50	100.17
Kimball, William	75.00	77.00	1.94	2.00	76.94
Kinsman, Aaron	50.00	53.88	1.36	1.25	53.99
Kinsman, Gustavus	100.00	104.14	2.61	3.00	103.75
Kinsman, J. Farley	100.00	199.42	5.00	3.00	201.42
Kinsman, Joanna	100.00	155.37	3.89	3.00	156.26
Kinsman, William H.	100.00	124.52	3.12	3.00	124.64
Kinsman, William	166.60	186.13	4.66	3.50	187.29
Kippen, Florence M. & Sadie P. Goldthorp	100.00	100.72	2.53	2.50	100.75
Lakeman,					
Charlotte L.	100.00	100.30	2.52	2.50	100.32
Lakeman, Hardy	50.00	50.08	1.27	1.25	50.10
Lakeman, Martha	50.00	98.40	2.47	2.25	98.62
Lakeman, Maxwell	100.00	108.51	2.72	3.00	108.23
Lamson, John B.	50.00	95.01	2.39	2.50	94.90
Lane, John	50.00	50.08	1.27	1.25	50.10
Lathrop, Edwin C.	100.00	110.87	2.78	2.50	111.15
Lavalette, William H.	100.00	101.40	2.55	2.50	101.45
Lay, Elsie M.	100.00	102.17	2.56	2.50	102.23
Lemieux, Achelle	50.00	50.43	1.28	1.25	50.46
Lindberg, Marcius	50.00	50.25	1.28	1.25	50.28
Lord, Aaron	75.00	79.22	1.99	1.50	79.71
Lord, Asa 2nd	50.00	55.54	1.40	1.50	55.44
Lord, Caroline E.	100.00	110.44	2.77	3.00	110.21
Lord, Ezra	100.00	224.31	5.62	5.00	224.93
Lord, Frank H.	100.00	110.40	2.77	3.00	110.17
Lord, George A.	50.44	54.38	1.37	3.00	52.75
Lord, George E.	100.00	184.24	4.62	4.00	184.86
Lord, Josiah & Lydia H.	100.00	206.83	5.18	4.00	208.01
Lord, Lucy Slade	100.00	110.06	2.76	2.50	110.32
Lord, Luther	100.00	181.91	4.56	4.00	182.47
Lord, Nathaniel Jr.	75.00	76.09	1.91	1.50	76.50
Lord, Thomas H. & Lucretta S.	100.00	100.16	2.52	2.50	100.18
Lord, Walter E.	100.00	138.99	3.48	3.00	139.47
Lord & Bowie	75.00	88.16	2.21	2.00	88.37
Low, Winthrop	50.00	52.48	1.32	1.25	52.55
Lowe, David	25.00	25.74	.65	.50	25.89
Lummas, Abraham	100.00	107.87	2.71	2.50	108.08
Maher, Elizabeth J.	100.00	101.56	2.55	2.00	102.11

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Maine, Mary Butler	150.00	157.67	3.95	3.00	158.62
Malenfant, Marie	75.00	76.25	1.92	2.00	76.17
Mallard, Albert D.	50.00	50.08	1.27	1.25	50.10
Mann, George A.	100.00	106.11	2.66	3.00	105.77
Mann, Maria	75.00	91.63	2.30	2.00	91.93
Marlin, Daniel	75.00	75.80	1.91	2.00	75.71
Marshall, Joseph	50.00	50.93	1.29	1.50	50.72
Marshall, Mary E.	100.00	119.40	3.00	3.00	119.40
Martin, Everard H.	100.00	101.47	2.55	2.50	101.52
Mayes, William	100.00	101.04	2.54	2.50	101.08
Mellor, John	300.00	301.50	7.55	6.00	303.05
Merrill & Kimball	100.00	119.62	2.85		122.47
Millett & Kimball	200.00	245.07	6.28	6.00	245.35
Milner, James E.	50.00	50.62	1.29	1.25	50.66
Mitchell, William A.	100.00	107.67	2.70	2.50	107.87
Morehouse, Mary F.	75.00	78.45	1.97	1.50	78.92
Morrill, Edward	50.00	50.16	1.27	1.25	50.18
Morris, Franklin G.	100.00	155.87	3.91	3.50	156.28
Murray, Frank T.	100.00	104.33	2.62	3.00	103.95
McIntire, Dexter	50.00	51.29	1.30	1.25	51.34
Nelson, Per	100.00	100.60	2.53	3.00	100.13
Newcomb,					
Mrs. Jean M.	75.00	76.68	1.93	1.50	77.11
Newman, Abby L.	150.00	152.43	3.82	3.50	152.75
Newman, Benjamin	100.00	141.93	3.56	3.50	141.99
Nourse, John A.	400.00	410.70	10.28	10.00	410.98
Nourse, S. Sophia	100.00	119.32	2.99	3.00	119.31
Noyes & Damon	100.00	110.64	2.78	2.50	110.92
Ordway, Henry S.	75.00	76.03	1.91	2.00	75.94
Palmer, Charles	100.00	121.59	3.05	2.50	122.14
Parsons, Hannah	50.00	94.42	2.37	2.25	94.54
Patterson, Mary J.	100.00	137.31	3.44	3.50	137.25
Peabody, Johnanna	50.00	51.39	1.29	1.25	51.43
Peabody, Moses & Ezekiel	100.00	171.21	4.29	4.00	171.50
Pearson, Hannah H.	50.00	91.41	2.30	2.25	91.46
Peatfield, Hannah M.	50.00	144.49	3.62	3.50	144.61
Peatfield, Mary E.	100.00	129.12	3.24	3.00	129.36
Perkins & Chapman	150.00	257.88	6.46	6.00	258.34
Perley, Mary E.	50.00	50.08	1.27	1.25	50.10
Phillips, Herbert W.	100.00	100.96	2.53	3.00	100.49
Phillips, Moritz B.	300.00	322.32	8.07	8.00	322.39
Pickard, Ernest H.	50.00	50.08	1.27	1.25	50.10
Pinder, Caroline F.	50.00	50.08	1.27	1.25	50.10
Pingree	75.00	172.35	4.32	4.00	172.67
Plouff	50.00	61.53	1.55	1.50	61.58
Plouff, Clara F.	50.00	50.19	1.27	1.25	50.21
Porter, Winniebelle	100.00	121.30	3.04	3.00	121.34
Potter	100.00	163.17	4.09	3.00	164.26
Prescott, Jeremiah	75.00	75.63	1.90	2.50	75.03
Purington, Abby J.	100.00	178.31	4.47	4.00	178.78

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Rathe, Walter E.	50.00	50.25	1.28	1.25	50.28
Reilly, John A. & Annie	50.00	52.90	1.33	1.50	52.73
Reilly, William P.	50.00	50.08	1.27	1.25	50.10
Ricker, Eliza J.	75.00	76.16	1.91	1.50	76.57
Rigby, Jane	100.00	101.93	2.56	2.00	102.49
Roberts, Alice A.	100.00	101.65	2.55	2.00	102.20
Roberts, Mary E.	100.00	137.24	3.44	3.00	137.68
Roberts, Sally	100.00	200.90	5.03	5.00	200.93
Rogers & Jewett	50.00	86.38	2.17	2.00	86.55
Rogers & Johnson	100.00	120.96	3.03	2.50	121.49
Ross, Martha E.	150.00	154.53	3.87	3.00	155.40
Russ, Emily E.	100.00	100.22	2.52	2.50	100.24
Russell, Arthur	100.00	104.44	2.62	2.00	105.06
Russell, Daniel S.	100.00	122.39	3.07	3.00	122.46
Russell, David & Susan	50.00	50.22	1.28	1.25	50.25
Russell, Foster Heirs	100.00	100.21	2.52	2.50	100.23
Russell, Henry F.	100.00	166.43	4.17	3.00	167.60
Russell William H.	50.00	50.89	1.29	1.25	50.93
Rust, Kate	100.00	105.06	2.64	2.50	105.20
Rust, William L.	50.00	50.63	1.29	1.25	50.67
Saunders - Willett	100.00	122.85	3.08	3.00	122.93
Sayward, Harry	50.00	50.08	1.27	1.25	50.10
Scanks, Jacob	50.00	50.08	1.27	1.25	50.10
Scotton, Eliza	100.00	104.57	2.62	2.50	104.69
Senior, Seth	50.00	62.87	1.58	2.00	62.45
Seward, Sarah A.	100.00	190.13	4.76	4.00	190.89
Shaw, Walter J.	150.00	150.75	3.78	3.00	151.53
Sheppard, Arthur	50.00	50.08	1.27	1.25	50.10
Shatswell, Nathaniel	100.00	173.29	4.34	4.50	173.13
Sheppard, James H.	50.00	52.49	1.32	1.50	52.31
Sheppard, Walter	50.00	55.27	1.39	1.50	55.16
Shepperson, Harriet	100.00	101.25	2.54	2.00	101.79
Simms, Nellie B.	50.00	50.08	1.27	1.25	50.10
Simmons, Susanna	50.00	51.38	1.29	1.25	51.42
Smith, Caroline L.	100.00	135.18	3.39	3.00	135.57
Smith, Elizabeth L.	100.00	118.57	2.97	3.00	118.54
Smith, Ernest J. & Elizabeth C.	100.00	103.21	2.59		105.80
Smith, Harry P.	100.00	105.86	2.66	3.00	105.52
Smith, Jeremiah & Family	100.00	105.01	2.64	3.00	104.65
Smith, Lemuel	50.00	53.90	1.36	1.75	53.51
Smith, Nellie	100.00	100.16	2.51	2.50	100.17
Smith, Olive P.	100.00	152.71	3.83	3.00	153.54
Spears, Oscar Kippin	75.00	75.05	1.89	1.90	75.04
Spencer, Robert A.	50.00	50.13	1.27	1.25	50.15
Spiller, George	300.00	554.83	13.88	8.00	560.71
Spiller, Jennie M.	50.00	53.00	1.34	1.50	52.84
Spiller, Jerry	100.00	101.04	2.54	2.50	101.08

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Spiller, Joseph	50.00	66.62	1.68	1.50	66.80
Spiller, Lucy F.	50.00	76.73	1.93	2.00	76.66
Spiller, William A.	50.00	50.07	1.27	1.25	50.09
Spinney, Eugene	100.00	216.91	5.43	5.00	217.34
Stackpole, Elmer E.	100.00	130.02	3.26	3.00	130.28
Stackpole, Josiah	50.00	50.41	1.28	1.25	50.44
Stackpole, William A. & Ida M.	125.00	176.69	4.43	4.00	177.12
Stamford	50.00	222.63	5.58	5.00	223.21
Staniford, Mary J. Estate	100.00	105.43	2.65	2.50	105.58
Staniford - Curtis	100.00	107.96	2.71	2.00	108.67
Stewart, Martha J.	50.00	50.44	1.28	1.25	50.47
Stone, Alice A.	100.00	116.78	2.93	2.50	117.21
Stone, Edward R.	100.00	100.00	2.51	2.50	100.01
Stone, Maria E.	75.00	95.09	2.39	2.50	94.98
Stone, Robert	50.00	52.89	1.33	1.25	52.97
Sullivan, John J.	100.00	123.81	3.11	3.00	123.92
Surette, Joseph	150.00	150.00	3.76	3.00	150.76
Tabney, Dominick	100.00	102.03	2.56	2.00	102.59
Taylor, Mary J.	100.00	101.22	2.54	3.00	100.76
Tenney, Ward F.	50.00	62.85	1.58	1.50	62.93
Theriault, Arcade J.	150.00	151.75	3.80	3.00	152.55
Theriault, Louis	100.00	100.50	2.52	2.00	101.02
Thompson, Fred O.	50.00	50.07	1.27	1.25	50.09
Thurston, Rebecca	65.00	66.43	1.67	1.50	66.60
Tonge, Henry F.	50.00	50.51	1.28	1.25	50.54
Towle, Susan	50.00	50.11	1.27	1.25	50.13
Trow	300.00	649.46	16.25	9.00	656.71
Trombley, Sarah E.	100.00	134.08	3.36	3.00	134.44
Tyler, Emily W.	100.00	146.78	3.68	3.00	147.46
Tyler, Sophie A. & A. W. Dodge	100.00	126.17	3.16	3.00	126.33
Underhill, N. Rawson	100.00	100.45	2.52	2.90	100.07
Varrell	200.00	527.60	13.20	10.00	530.80
Wade, Annie P.	50.00	50.73	1.29	1.25	50.77
Wade, Annie G. & Francis C.	100.00	100.27	2.52	2.50	100.29
Waite, Joseph & Sons	500.00	518.77	12.98	12.00	519.75
Waite, Luther	150.00	155.04	3.89	3.00	155.93
Wales, F. H. Mrs.	50.00	50.27	1.28	1.50	50.05
Wallace, John	100.00	102.04	2.56	3.00	101.60
Wardell, Moses	200.00	281.76	7.05	7.00	281.81
Weeks, Charles D. Mrs.	100.00	136.22	3.42	3.00	136.64
Weeks, Frances P.	50.00	71.14	1.79	1.50	71.43
Welch, Mrs. E. H.	100.00	175.72	4.40	4.00	176.12
Wells, Charles H.	75.00	75.71	1.90	2.00	75.61
Wells, Daniel H.	75.00	83.06	2.09		85.15

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Wentworth, Etta L.	100.00	124.62	3.13	3.00	124.75
White, William	50.00	50.22	1.28	1.25	50.25
Whittier, Maynard	100.00	104.45	2.62	2.50	104.57
Wildes, Frank P.	100.00	111.41	2.80	2.50	111.71
Willcomb	60.00	100.97	2.53	2.50	101.00
Willcomb, Mrs. Charles S.	100.00	116.75	2.93	3.00	116.68
Willcomb, Eva C.	100.00	104.22	2.62	3.00	103.84
Willcomb, Frederick	100.00	111.59	2.80	2.50	111.89
Willcomb, Henry P.	150.00	150.03	3.76	3.00	150.79
Willis & Stacey	100.00	182.18	4.56	3.00	183.74
Willcomb, Captain Joseph W.	200.00	252.97	6.33	5.00	254.30
Wilson John T.	100.00	101.00	2.54	1.50	102.04
Winch, Susan C.	50.00	50.26	1.28	1.25	50.29
Wise, John	50.00	51.05	1.29	1.25	51.09
Woods, Chalmers	200.00	200.46	5.02	5.00	200.48
Wood, Joseph F.	100.00	100.09	2.52	2.50	100.11
Woodbury, Andre	150.00	151.70	3.80	3.00	152.50
Woodworth, William	100.00	141.41	3.55	3.50	141.46
Young	25.00	26.80	.68	.50	26.98
		53,192.98	1,334.98	1,195.75	53,332.21

NEW FUNDS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Davis, Edward		100.00	1.04		101.04
Crossman, Claude L.		150.00	1.25		151.25
Isley, Florence		50.00	.10		50.10
Wittneber, Mrs. C. W.		150.00	.31		150.31
Gray, Elizabeth		150.00	.31		150.31
Hodgkins, George E.		150.00	.31		150.31
Merson, Henry		150.00	.31		150.31
Nickerson, Esther		100.00			100.00
Spaulding, Henry S.		50.00			50.00
Conant, Florence		50.00			50.00
Ellis, George W.		150.00			150.00
Robinson, Mrs. Lawrence		100.00			100.00
Cowperthwaite, Elmer S.		100.00			100.00
Martel, Joseph		100.00			100.00
Stone, H. Ernest		100.00			100.00

ADDITIONS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Grove, Mary E.		75.00	.62		75.62
Nelson, Per		50.00	.10		50.10
Lemieux, Archille		50.00			50.00
		55,017.98	1,339.33	1,195.75	55,161.56

CEMETERY TRUST FUNDS

 Receipts

Balance, January 1, 1944	\$53,192.98
New Funds	1,825.00
Income	1,339.33
	<hr/>
	\$56,357.31

EXPENDITURES

Paid for Care of Lots	\$ 1,195.75
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	\$55,161.56
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INVESTMENT ACCOUNT

Ipswich Savings Bank	\$30,161.56
Five (5) \$5,000.00 Series G. War Savings Bonds	25,000.00
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	\$55,161.56
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INCOME ACCOUNT

Ipswich Savings Bank	\$ 714.33
Interest on War Savings Bonds	625.00
	<hr/>
	\$1,339.33

GEORGE E. HODGKINS,

Treasurer.

Heard Fund of Ipswich Public Library

Balance, January 1, 1944 \$2,073.67

Receipts:

George Spiller Fund	27.18	
Ipswich Co-operative Bank	35.00	
Mrs. Elizabeth R. Lathrop Fund	44.68	
Sale of books & Interest	153.00	
Investments	225.39	485.25
		<hr/>
		\$2,558.92

Expenditures:

Ipswich Savings Bank	2,000.00	
Salaries and Wages	334.00	
Fuel, Postage & Supplies	157.18	2,491.18
		<hr/>

Balance \$ 67.74

FREDERICK A. KIMBALL,

Treasurer.

Securities Comprising Fund

	Par Value	Market value
35 Shares B. & M. R. R. Pfd.	\$ 3,500.00	\$ 625.00
10 Shares B. & M. R. R. 1st Pfd.	1,000.00	175.00
33 Shares B. & M. R. R. 1st Pfd. Class B	3,300.00	812.50
10 41/100 Shares B. & M. R. R. Prior Pfd.	1,041.00	116.00
1 Bond C. B. & Q. R. R.	1,000.00	925.00
3 Bonds Chicago Aurora & Elgin Corp.	1,200.00	100.00

1	Bond Waterloo, Cedar Falls & Northern	1,000.00	170.00
1	Bond National Press Bldg.	1,000.00	800.00
1	Bond Penn. Water Service Corp.	1,000.00	1,000.00
	Ipswich Savings Bank, Deposit	404.45	404.45
	Salem Savings Bank, Deposit	500.00	500.00
5	Matured Shares Ipswich Coop. Bank	1,000.00	1,000.00
1	U. S. Gov't War Bond Class G.	1,000.00	1,000.00
		<hr/>	<hr/>
		\$16,945.45	\$7,627.95

Treadwell Fund of Ipswich Public Library

Balance, January 1, 1944 \$ 437.69

Receipts:

Received from Investments	945.48
	\$1,383.17

Expenditures:

Books and Publications	220.96	
Salaries and Wages	169.16	
Services and Supplies	68.90	
U. S. Gov't Bond "Class G"	500.00	959.02
Balance		\$ 424.15

FREDERICK A. KIMBALL,

Treasurer.

Securities Comprising Fund

	Par Value	Mkt. Value
50 Shares B. & M. R. R. 1st Pfd. Class A	\$ 5,000.00	\$ 875.00
6 Shares B. & M. R. R. Prior Pfd.	600.00	50.28
30 Shares Old Colony R. R.	3,000.00	300.00
25 Shares Boston & Providence R. R.	2,500.00	100.00
25 Shares Vermont & Mass. R. R.	2,500.00	2,400.00
25 Shares Boston & Albany R. R.	2,500.00	2,500.00
25 Shares Maine Central	2,500.00	170.00

	Par Value	Mkt. Value
3 Bonds Chicago, Aurora & Elgin Corp.	1,200.00	100.00
1 Bond Waterloo Cedar Falls, & Northern	1,000.00	170.00
1 Bond N. Y. Water Service Corp.	1,000.00	1,000.00
1 Bond Missouri Pacific R. R.	1,000.00	150.00
1 U. S. Bond	500.00	500.00
Ipswich Savings Bank, Deposit	1,201.37	1,201.37
Mass. Savings Bank, Deposit	1,078.32	1,078.32
Salem Savings Bank, Deposit	550.00	550.00
3 Paid-up Shares, Ipswich Co- operative Bank	600.00	600.00
Ipswich Savings Bank, Deposit	1,000.00	1,000.00
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	\$27,729.69	\$12,744.97

George Spiller Fund

Income:

Deposit in Mass. Savings Bank	\$1,812.05
Interest in 1944	27.18
	<hr/>
	\$1,839.23

Expenditures:

Ipswich Public Library	27.18
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In Bank	\$1,812.05

FREDERICK A. KIMBALL,

Treasurer.

Annual Report of the Feoffeees of the Grammar School of Ipswich

Statement
as of
December 31, 1944

Cash in First National Bank as of January 1, 1944	\$ 3,273.24
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Receipts:

Rents	\$ 5,513.00	
Taxes	7,222.85	
Interest	48.57	12,784.42
	12,784.42	
		\$16,057.66

Expenditures:

Town of Ipswich—taxes	7,218.90
Town of Ipswich—water	12.00
Town of Ipswich—on Principal's salary	2,000.00
Solution to destroy poison ivy	5.00
Damon & Damon—insurance	134.40
Deposited in Ipswich Savings Bank	1,000.00
A. B. C. Mulholland—garbage collection	400.00

A. B. C. Mulholland—truck and labor	161.90	
Michael Ryan—truck and labor	20.00	
Trimount Bituminous Products Co.—oil	394.57	
Topsfield Sand & Gravel Co.—material	115.39	
William Burridge—labor	181.35	
Wright Contracting Co.—steam shovel	11.25	
W. E. Hayward—cutting grass	12.00	
Horace Dunbar—police duty	10.76	
L. B. Moody—cash book and ledger	4.80	
Postage	4.00	
Stanley A. Hull—printing	5.75	
Semi-annual Meeting—expenses	29.95	
S. Foster Damon—salary as treasurer	400.00	
Gardner Caverly—labor	4.50	
Earl Goody—labor	4.50	
Albert Sheppard—labor	8.25	
Joseph Doty—labor	9.55	
Henry Waz—labor	8.25	
Charles Gwinn—labor	12.35	
H. Menanos—labor	1.95	
Alvery Marriott—labor	8.25	
Louis Kelly—labor	7.80	
Oscar Holm—labor	5.20	
W. E. Atkinson—material	24.40	
Est. A. C. Damon—supplies	6.60	
J. W. Goodhue—supplies	11.49	\$12,235.11

Cash in First National Bank as of
December 31, 1944

\$ 3,822.55

Property in their hands as follows:

Little Neck—valued at		\$15,000.00
Hotel and Barn—vauded at		4,000.00
Cottage on lot 168—taken for taxes		219.74
Balance in First National Bank		3,822.55
Deposited in Ipswich Savings		
Bank	20,352.84	
Interest earned on same	486.77	20,839.61
	<hr/>	
Deposited in Ipswich Savings		
Bank Farm Fund	4,241.92	
Interest earned on same	106.69	4,348.61
	<hr/>	

Respectfully submtited,

S. FOSTER DAMON, Clerk & Treasurer,

Feoffees Grammar Schools of Ipswich.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred nineteenth annual report.

Funds in their hands January 1, 1945 are as follows:

Deposited in Salem Savings Bank	\$ 868.10
Deposited in Salem Five Cents Savings Bank	767.31
Deposited in Ipswich Savings Bank	2,254.06
Deposited in Ipswich Savings Bank—Caldwell Fund	1,505.36
Ipswich Co-operative Bank Matured Certificates	1,000.00
15 shares Boston & Maine R. R. Common stock	300.00
3 shares Boston & Maine R. R. Prior Perf. stock	300.00
	<hr/>
	\$8,194.83

The Income from Funds in their possession for the year 1944 is as follows:

Interest Salem Savings Bank	\$ 21.29
Interest Salem Five Cents Savings Bank	14.20
Interest Ipswich Savings Bank	54.60
Interest Ipswich Savings Bank—Caldwell Fund	36.93
Dividend Ipswich Co-operative Bank	35.00
	<hr/>
	\$162.02
Expended for rent of safe deposit box	6.00
	<hr/>
Net Income	\$156.02

Respectfully submitted

FREDERICK S. WITHAM,

Treasurer of Trustees.

Mrs. William G. Brown Fund

The Town of Ipswich, in trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1944	\$2,216.84
Income	55.75
	<hr/>
	\$2,272.59
Expenditures	236.52
	<hr/>
	\$2,036.07
	<hr/> <hr/>

On deposit Ipswich Savings Bank

December 30, 1944	\$2,036.07
-------------------	------------

GEORGE E. HODGKINS,

Treasurer.

John. C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1944	\$512.73
Income	12.89
	<hr/>
	\$525.62
Expenditures	25.62
	<hr/>
	\$500.00
	<hr/> <hr/>
On deposit Ipswich Savings Bank	
December 30, 1944	\$500.00

GEORGE E. HODGKINS,

Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1944		\$30,767.21
Income:		
Ipswich Savings Bank	\$ 141.23	
Dividend on Stock	1,250.00	1,391.23
	<hr/>	<hr/>
Expenditures		63.00
		<hr/>
		\$32,095.44
		=====

Securities Comprising Fund

250 shares Crane Co. 5 per cent Preferred	\$25,000.00
On deposit Ipswich Savings Bank	
December 30, 1944	7,095.44
	<hr/>
	\$32,095.44

GEORGE E. HODGKINS,

Treasurer.

Eunice Caldwell Cowles Fund

Balance, January 1, 1944	\$10,079.56
--------------------------	-------------

Income:

Salem Savings Bank	\$ 1.04	
Institution for Savings, Newburyport	.94	
War Savings Bonds	250.00	251.98
		\$10,331.54
Paid for Scholarships in 1944		300.00
		\$10,031.54

Securities Comprising Fund

On deposit Salem Savings Bank, December 30, 1944	\$ 31.54
Two (2) \$5,000.00 Series G.	
War Savings Bonds	10,000.00
	\$10,031.54

GEORGE E. HODGKINS,

Treasurer.

Marianna T. Jones Fund

Balance, January 1, 1944	\$763.61
Income	19.20
	<hr/>
	\$782.81
	=====
On deposit Ipswich Savings Bank December 30, 1944	\$782.81

GEORGE E. HODGKINS,
Treasurer.

Martha I. Savory Fund

Balance, January 1, 1944		\$82.49
Income:		
Ipswich Savings Bank	\$2.05	
Western Union Telegraph Co.	4.00	6.05
	<hr/>	<hr/>
		\$88.54
		=====

Securities Comprising Fund

On deposit Ipswich Savings Bank, December 30, 1944	\$88.54
This Fund also includes two (2) shares Western Union Telegraph Stock par value \$200.00.	

GEORGE E. HODGKINS,
Treasurer.

Dow Boulder Memorial Fund

Balance, January 1, 1944	\$133.61
Income	3.35
	<hr/>
	\$136.96
	=====
On deposit Ipswich Savings Bank, December 30, 1944	\$136.96

GEORGE E. HODGKINS,

Treasurer.

Elizabeth R. Lathrop Fund

Paid by Ipswich Co-operative Bank	\$ 44.68
-----------------------------------	----------

Fund comprises:

Ipswich Savings Bank	854.90
5 Shares Ipswich Co-operative Bank	1,000.00
	<hr/>
	\$1,854.90

FREDERICK A. KIMBALL,

Treasurer.

Manning School Fund

Balance January 1, 1944	\$ 566.53
-------------------------	-----------

Income:

From Investments (First Natl. Bank Boston)	100.00
Peoria & Eastern R. R.	264.00
From Rents	578.00
	\$1,508.53

Expenditures:

Building & Ground Maintenance	609.42	
Salary of Treasurer	150.00	759.42
Balance		\$ 749.11

FREDERICK A. KIMBALL,

Treasurer.

Securities Comprising Fund

	Par Value	Mkt. Value
15 Shares Patterson Bridge Co.	\$ 375.00	\$ no bid
6,600 in Bonds Peoria & Eastern R. R.	6,600.00	3,267.00
3-\$1000 Bonds Mexican R. R. 4½ %	3,000.00	no bid
1-\$1000 Bonds Mexican R. R. 4%	1,000.00	no bid
1-\$500 Bonds Mexican R. R. 4%	500.00	no bid

1-\$100 Bond Mexican R. R.	100.00	no bid
1 Certificate U. S. Of Mexico	810.00	no bid
50 Shares First Natl. Bank of Boston	2,375.00	
Ipswich Savings Bank, Deposit	2,539.59	
House and Grounds-22 No. Main St.	4,000.00	
Colonial Bldg. 26 No. Main St.	7,500.00	

R. H. Manning Fund

Income:

Interest on Deposit (Ipswich Savings Bank) \$ 325.64

Securities Comprising Fund

	Par Value	Mkt. Value
60 Shares Patterson Bridge Co.	\$1,500.00	
22 Shares Pere Marquette R. R. Pfd.	2,200.00	269.50
11 Shares Pere Marquette R. R. Common	1,100.00	192.50

Deposit;

Ipswich Savings Bank 13,270.64

FREDERICK A. KIMBALL,

Treasurer.

Brown School Fund

Report for the Year Ended

December 31, 1944

Balance January 1, 1944	\$3,036.18
Interest credited during the year 1944	65.92
	<hr/>
Balance December 31, 1944	\$3,102.10

Respectfully submitted,

CHESTER A. BOLLES

Trustee

January 26, 1945

January, 1945.

I hereby certify that I have this day examined the accounts of the Brown School Fund and that I find them to be correct and in accordance with the above report.

BRAINARD C. WALLACE

Town Accountant

Mark Newman Memorial Fund

Amount of Fund bequeathed to Town of Ipswich	\$5,000.00
Income	94.14
	<hr/>
	\$5,094.14
	<hr/> <hr/> <hr/> <hr/> <hr/>
On deposit Ipswich Savings Bank, December 30, 1944	\$5,094.14

GEORGE E. HODGKINS,

Treasurer.

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held

March 6, 1944:

Surplus Revenue	\$32,000.00
Electric Light Operations	18,000.00
	<hr/>
	\$50,000.00
	=====

Securities Comprising Fund

Four (4) \$5,000.00 Series C	
War Savings Bonds	\$20,000.00
Three (3) \$10,000.00 Series C	
War Savings Bonds	30,000.00
	<hr/>
	\$50,000.00

GEORGE E. HODGKINS,

Treasurer.

Report of Trustees of Memorial Hall

To the Citizens of Ipswich:

Your Trustees have operated Memorial Hall within the appropriation made at the annual meeting, namely, \$2305.30 plus \$200.00 bonus, ending the year with a balance transferred to revenue of \$144.21.

During the year, the Town lost by death one of the Trustees of Memorial Hall, Mr. George A. Schofield. Mr. Schofield was perhaps the one man to whom all credit belongs for the existence of such a building as Memorial Hall. It was clearly his idea, and he followed it through from the first difficult stage of securing the necessary appropriation in Town Meeting to the final stage when the building was completed and dedicated. From that time to the time of his death he served on the Board of Trustees and maintained always a lively interest in its operation.

To fill the vacancy caused by the death of Mr. Schofield, the Trustees have elected Mr. Frank R. Starkey.

It is with pleasure that we pay special tribute to the Custodian Mr. Samuel Aitken, particularly for the fine condition of the lawns and grounds of Memorial Hall. Their appearance during the year has caused much favorable comment and should be a source of satisfaction both to Mr. Aitken and the Trustees.

The financial statement concerning Memorial Hall will be found elsewhere in this report.

RALPH C. WHIPPLE
WALTER E. HAYWARD
GEORGE E. MATHESON
FRANK R. STARKEY
JOHN F. CONLEY

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The report of the Trust Fund Commissioners for the year 1944 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report. These funds are the Cemetery Trust Funds, Eunice Caldwell Cowles Fund, Marianna T. Jones Fund, and the Martha I. Savory Fund.

We record with deep regret the death on October 27, 1944 of the Hon. George A. Schofield, Chairman and member of this Commission for many years.

Respectfully submitted,

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

Reconciliation of Town Treasurer's Cash

George E. Hodgkins, Temporary Treasurer

Balance January 1, 1944	\$179,493.93	
Receipts January 1, to December 30, 1944	660,169.13	
		\$839,663.06
Payments to treasurer January 1 to December 30, 1944	\$624,590.40	
Balance December 30, 1944:		
First National Bank of Ipswich	103,155.92	
Second National Bank of Boston	100,000.00	
Merchants National Bank of Boston	797.41	
Ipswich Savings Bank Account No. 14827	5,115.92	
In office, verified	6,003.41	
		\$839,663.06
		=====

First National Bank of Ipswich

Balance December 30, 1944 per statement	\$128,375.86	
Deposit in transit	1,609.02	
		\$129,984.88
Balance December 30, 1944 per register	\$103,155.92	
Outstanding checks December 30, 1944	26,828.96	
		\$129,984.88
		=====

Second National Bank of Boston

Balance December 30, 1944 per statement	\$100,000.00
Balance December 30, 1944 per register	\$100,000.00

=====

Merchants National Bank of Boston

Balance December 30, 1944 per statement	\$797.41
Balance December 30, 1944 per register	\$797.41

=====

TOWN OF IPSWICH

FIFTY-FIRST

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1944

Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

GEORGE E. HODGKINS

Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.

Charles A. Mallard

Chief Operator Power Plant

Earl D. Hardy

Line Supt., Light Dept.

Gordon Player

Construction Supt., Water Dept.

Dana G. Parsons

Office Hours of Light Dept., 9:00 A. M. to
5:00 P. M., except Saturdays; Saturday, 9:00 A. M., to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

GEORGE E. HODGKINS, Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

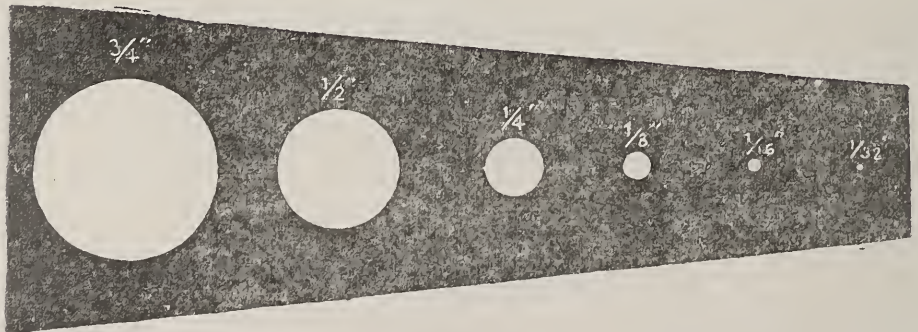
CHESTER A. BOLLES

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FIFTY-FIRST ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1944

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1944 as follows:

WATER DEPARTMENT

PIPE LINE

The Department this past year has again been prevented from making any extensions of its mains or other improvements because of war conditions. As these conditions change it is expected that the Department will be asked several extensions either on its own or in conjunction with Rehabilitation activities. The main pipe should be continued from the top of Crocker's Hill to the entrance to the Crane Estate. A connection should be made from the end of the main pipe on Essex Road near the Estate formerly owned by Chas. G. Brown through North Gate Road and connect with the present line on Argilla Road. This would eliminate a dead end on Essex Road and build up the pressure on Argilla Road. We will without doubt be asked to continue the present pipe line on Topsfield Road, a distance of approximately one mile, to furnish water to the new owners of part of the C. G. Rice Estate. The estimated cost of these extensions is \$25,000.00.

WATER DEPARTMENT

George E. Hodgkins, Acting Treasurer and Collector

1944

Amounts Received:		Amounts Paid:	
Meters	\$29,438.46	Orders	\$16,161.35
Little Neck	1,843.45	Notes	4,000.00
Miscellaneous	568.96	Interest	652.50
Water Liens added to Taxes 1943	273.92		
Water Liens added to Tax Title	130.00		<u>\$20,813.85</u>
Water Liens 1943	75.56		
Water Liens added to Taxes 1944	23.04		
	<u>\$32,353.39</u>		
Cash Balance		Cash Balance	
January 1, 1944	14,520.06	Dec. 30, 1944	26,059.60
	<u>\$46,873.45</u>		<u>\$46,873.45</u>

The Collector has the following bills for collection:

Meters	\$3,371.02	
Miscellaneous	91.13	
Little Neck	1,571.52	
Water Liens added to Tax Title	32.93	
Water Liens added to Taxes 1944	242.47	
	<u></u>	
		\$ 5,309.07
Commitment December 30, 1944		6,918.64
		<u>\$12,227.71</u>

BALANCE SHEET AS OF DECEMBER 30, 1944

EXHIBIT A

Assets:

Plant Investment		
Engineering	\$	7,314.71
Land		8,219.12
Pumping Station		15,075.24
Pumps and Machinery		6,607.02
Storage Basin		27,693.59
Distribution Reservoir		17,827.56
Bull Brook Reservoir		50,476.43
New Well System		23,815.12
Pipe Lines		203,054.43
Service Pipes		60,045.28
Store House		178.70
Department building		2,367.97
Miscellaneous		2,834.20
Transportation equipment and Air Compressor		2,466.56
		<hr/> 427,975.93
Less reserve for depreciation		185,927.13
		<hr/>
Total Plant Investment		242,048.80
Cash	\$26,059.60	
Accounts receivable	12,195.42	
Inventory (Estimate)	4,000.00	
	<hr/>	
Total current assets		42,255.02
		<hr/>
Totals assets		\$284,303.82

Liabilities and Surplus:

Appropriation from Tax levy for

note payments and construction \$24,083.03

Notes Payable 23,000.00

Total Liabilities	\$ 47,083.03
Ipswich Water Dept. property account	220,005.67
Surplus Exhibit C	17,215.12
	<hr/>
Total Liabilities and Surplus	\$284,303.82

EXHIBIT B.

Statement of Income and Expenses for Year Ending

December 30, 1944

Income:

Meter rates	\$ 27,597.07	
Fixture rates	1,782.00	
Miscellaneous	518.70	
	<hr/>	
Total Income		\$ 29,897.77

Expenses:

An itemized report of these expenditures will be found in the report of the Town Accountant.

Repairs service	6,855.01	
Repairs pipe lines	172.60	
Administration & transportation	4,922.41	
Maintenance station & grounds	461.06	
Electricity for pumps	2,400.00	
Interest paid	652.50	
Ralph Pickard, Pension	351.00	
	<hr/>	
Total expenses	15,814.58	

Net profit for the year to Exhibit C	\$ 14,083.19
--------------------------------------	--------------

EXHIBIT C

Statement of Operating Surplus for the Year Ending

December 30, 1944

Balance December 30, 1943	\$ 8,363.97
Add Net Profit for the year 1944 from Exhibit B	14,083.19
	<hr/>
	\$ 22,447.16

Deductions:

Notes paid	\$ 4,000.00
Construction paid from	
operating cash	999.27
Transfer to Town Treasurer—	
By Tax Title Possession	232.77
	<hr/>
Total deductions	5,232.04
Balance to surplus Exhibit A	\$ 17,215.12

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	6,000.00	4%	May 15, 1927	1945-47
1st & Ocean Nat. Bank of Newburyport	9,000.00	2½ %	April 15, 1938	1945-53
Merchants Nat. Bank of Boston	8,000.00	1½ %	Dec. 1, 1942	1945-52

\$23,000.00

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1944.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	70,965
6 "	117,176
4 "	4,741
3 "	10,080
2 "	14,850
1 "	2,696
	<hr/>
	241,806 feet

A total of 45 miles 4,206 feet

Street Gates

Total now set	261
---------------	-----

Hydrants

On Town property	244
On private property	17
	<hr/>
Total in use	261

Service Pipes

There has been added 5 services during the year, making a total of 1,874.

Services in regular use	1,567
Summer services	307
	<hr/>
Total	1,874

Service pipes on Town property	33,962 feet
Service pipes on private property	45,848 feet
	<hr/>
Total	79,810 feet

These services are either cast iron, transite, lead, galv. iron or copper and in sizes from $\frac{3}{4}$ " to 6 inch.

Pumping Record for Year 1944

Number hours pumps operated	6,067 hours
Total number of gallons pumped	132,424,900 gals.
Average amount of water used daily	362,807 gals.
Largest number of galons pumped in any month was August	16,126,300 gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1944 and
comparison with previous years

Kilowatts sold:

	1939	1940	1941	1942	1943	1944
Number of domestic consumers	1,916	1,986	2,028	2,032	2,031	2,083
Number of Commercial	234	285	278	289	264	260
Town of Rowley	2,150	2,271	2,306	2,321	2,295	2,343
Town Buildings	410,800	417,400	450,100	442,000	481,900	526,600
Water Dept. pumping	154,126	74,082	62,368	85,123	78,337	74,453
Street lighting	124,240	133,880	138,640	134,030	133,306	133,335
Station light and power	244,390	280,920	283,169	211,970	231,390	281,720
Commercial power and light	171,504	181,252	183,786	171,749	253,394	256,185
Domestic lighting	571,197	1,074,330	1,389,706	2,369,381	3,487,578	4,082,768
	1,193,717	1,301,825	1,412,388	1,494,076	1,510,190	1,603,318
Kilowatts unaccounted for	3,247,741	3,436,689	3,920,157	4,908,329	6,176,095	6,958,379
	376,658	542,299	698,543	608,220	894,305	1,020,726
Kilowatt hours generated	3,624,399	3,978,988	4,618,700	5,516,549	7,070,400	7,979,102

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 30, 1944

EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Special Deposits	\$ 5,119.44
Plant Investment		Loans Repayment	237,000.00
General Equipment		Construction Appropriation Repaid	1,511.06
Current Assets:		Profit and Loss Balance	229,118.44
Cash	\$25,917.20		
Special Deposits	5,119.44		
Accounts Receivable	17,352.03		
Material and Supplies	7,561.12		
Depreciation	78,046.26		
	133,996.05		
	<u>\$472,748.94</u>		
			<u>\$472,748.94</u>

Plant Investment Accounts as of December 31, 1944

Land	\$ 841.20
Structures	55,568.52
Internal Combustion Engines	136,735.84
Electric Auxiliaries	17,667.52
Transformer station and regulators	17,698.61
Poles, fixtures and overhead conductors	46,293.69
Underground conductors	7,523.47
Consumers meters and installations	18,972.85
Line transformers and installation	29,450.25
Street Lighting equipment	7,240.43
	<u>\$337,992.38</u>

STATEMENT OF INCOME AND EXPENSE

Year Ending December 30, 1944

EXHIBIT B

Operating Income

Metered sales to Private Consumers	\$ 138,819.58
Municipal revenues	19,686.64

\$ 158,506.22

Operating Expenses

(Itemized list will lbe found in the Report
of the Town Accountant)

129,250.87

Gross income for the year	\$ 29,255.35
---------------------------------	--------------

Interest paid on notes	32.08
------------------------------	-------

Net income transferred to profit & loss \$29,223.27

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

	Dr.		Cr.
Notes paid	\$ 2,000.00	Credit Balance Jan. 1, 1944	\$230,895.17
Paid to Town Treasure in Lieu of Taxes	29,000.00	Credit for Year 1944 as Profit (Exhibit B)	29,223.27
Balance from Exhibit A as Profit in the Liability and Surplus Account	229,118.44		
	<u>\$260,118.44</u>		<u>\$260,118.44</u>

ELECTRIC LIGHT STATEMENT

George E. Hodgkins. Acting Treasurer & Collector

1944

Amounts Received:		Amounts paid:	
Domestic Light	\$ 54,183.66	Orders	\$ 111,089.32
Domestic Light—		Notes	2,000.00
Little Neck	2,695.86	Interest	35.00
Commercial Light	85,103.56	Refunds	1,561.25
Town Buildings	1,884.65		<hr/>
Water Pumping	2,400.00		\$ 114,685.57
Miscellaneous	1,315.50	Transferred to	
Town of Rowley	9,892.00	Depreciation Fund	25,375.54
	<hr/>	Transfers authorized	
	\$157,475.23	by vote of Town	
		Meeting:	
Street Lighting		Maturing Debt	11,000.00
Appropriation	5,400.00	Post War Rehabili-	
		tation Fund	18,000.00
Balance January 1,		Balance December	
1944	32,103.08	30. 1944	25,917.20
	<hr/>		<hr/>
	\$194,978.31		\$194,978.31

The Collector has the following bills for collections:

Domestic Light	\$3,024.16	
Domestic Light—		
Litte Neck	388.99	
Town Buildings	121.40	
Commercial Light	1,581.37	
Miscellaneous	137.71	
		\$ 5,253.63
Commitment December 30, 1944		12,902.49
		<u>\$18,156.12</u>

DEPRECIATION FUND

1944

Amount of fund January 1, 1944	\$52,670.72
Transferred from Operating Cash Account 1944	25,375.54
	<u>\$78,046.26</u>

SPECIAL ACCOUNT

Electric Light Meter Deposit Account

1944

Amount deposited in Ipswich Savings Bank	
January 1, 1944	\$4,910.17
Meters	328.57
Income	123.28
	<u>\$5,362.02</u>
Refunds	242.58
	<u>\$5,119.44</u>

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic Consumer
1924	584568	97445	\$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	274467	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942	4908329	211970	5,800.00	.04
1943	6176095	231390	5,200.00	.03¾
1944	7979105	281720	5,400.00	.03¾

Returned to Town to Reduce Taxes	Outstand- ing Debt	Total cost of Plant	Value of Plant after Depreciation
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00		513,473.81	338,752.89

ELECTRIC LIGHT DEPARTMENT

There was generated nearly 8 million K. W. hours of electricity at the Power Plant during the year 1944, an increase of 21 per cent over the previous year. This was done with the same machinery and labor as we had in 1942 when the output of K. W. hours was $5\frac{1}{2}$ million and represents an increase in the three year period of 32 per cent. The Town was fortunate in having installed in 1941 a new generating unit without which we would not have been able to supply the demands for electric power called for by the Sylvania Plant and Robinson Shipyard.

Not withstanding the added costs of both labor and fuel the increased consumption of electricity has made increased revenues and in keeping with the policies of the Department an adjustment has been made in the rates charged to the commercial consumers, the reduction ranging from 12 to 15 per cent.

More than ever we have been restricted by the War Production Board as to the purchase of supplies such as transformers, wire and meters and also in reference to extensions to the system. The W.P.B. prohibited the installation and lighting of outdoor decorations for the Christmas holidays and have now prohibited all sign or window lighting in order to save fuel. It is rather difficult for us to have to refuse an applicant who desires to connect an electric range or to make an extension or wants a new street light installed, or to notify a merchant that he cannot use his window or sign lighting but if it helps the war effort, we all want to do our best.

GEORGE E. HODGKINS

ALEXANDER B. C. MULHOLLAND

CHESTER A. BOLLES

Water & Light Commissioners.

CHARLES A. MALLARD, Manager.

RATES IN EFFECT JANUARY 1, 1945

Domestic Service

5	c per KWH for the first	25 KWH per month
4	c per KWH for the next	25 KWH per month
3	c per KWH for the next	100 KWH per month
2	c per KWH for allover	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5	c per KWH for the first	30 KWH per month
4	c per KWH for the next	70 KWH per month
3	c per KWH for the next	500 KWH per month
2	c per KWH for all over	600 KWH per month

Minimum charge \$1.00 per month for the first H.P. or fraction thereof of connected load and 50c per month for each additional H.P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE



FOR THE YEAR
1944

Stanley A. Hull Printing Co.

SCHOOL COMMITTEE

	Term Expires
HERMAN W. KYES	1947
JAMES R. MARSH	1947
WILLIAM F. HAYES	1946
GEORGE H. BOUCHARD	1946
PAUL R. RAUPACH	1945
DR. FREDERICK C. WILDER	1945

WILLIAM F. HAYES	Chairman
FRANK L. COLLINS, M.D.	School Physician
MURIEL E. MEYER, R.N.	School Nurse

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Mr. Bouchard
Athletics	Mr. Bouchard and Mr. Raupach
Finance	Mr. Marsh and Mr. Kyes
Textbooks and Teachers.....	Mr. Raupach and Dr. Wilder
Supplies	Dr. Wilder and Mr. Kyes
Building and Grounds	Dr. Wilder and Mr. Kyes
Transportation	Mr. Raupach and Mr. Marsh
Insurance	Mr. Marsh and Mr. Bouchard

The Chairman of the School Committee is
ex-officio a member of all sub-committees.

HARRY S. MERSON..	Superintendent and Purchasing Agent
ELIZABETH WITHAM	Secretary
OFFICE	Ipswich High School
OFFICE HOURS	School Days from 3:30 to 5:00 and by appointment

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1944.

SUPERINTENDENT'S REPORT

To the School Committee of the Town of Ipswich

Gentlemen:

During the past year the School Department has engaged in a multitude of activities, many of which have been called to the attention of the School Board and through the Board to the notice of the public from time to time. All of these diverse activities cannot be mentioned within the space of this report. Since, however, the report is in a sense an accounting to the citizens of Ipswich who support the educational program, it should contain mention of changes that have occurred in the school program during the year; discussion, rather more than cursory, of the actions of the School Department which seem to have implications for the future; and reference to projects that seem to exemplify the philosophy we work under. If less reference than usual is here made to basic matters like the philosophy which underlies our public schools, the courses of study on the various levels of learning, our concept of discipline, or the specific adaptations which are being made in the several schools to instructional problems, it is because much has already been said about them in recent annual reports. There is no occasion to gainsay it; we have not space here to repeat it.

RESIGNATIONS, APPOINTMENTS, AND NEW ASSIGNMENTS

Since the last annual report was submitted a number of important changes have been made in the teaching staff:

Miss Katharine Sullivan, at her retirement on pension at the close of schools in June, completed a remarkable career of fifty-one years of continuous service in the Public Schools of Ipswich. A powerful advocate of the public schools, she believed thoroughly that their opportunity lies in making meaningful the tenet of democracy that each individual, regardless of race or economic status, should have a chance to grow to his full stature as a human being. Miss Sullivan, in her personal relationship with her pupils, exemplified this belief; for she succeeded, through the exercise of a broad human sympathy, in promoting the process of self-searching for hidden talents, evidences of which she seemed to find in all her pupils. And she was persuasive about the opportunities which this land offers to those who would subject themselves to the disciplines necessary to the development of those talents.

As teacher and more latterly as principal of the junior high school, she succeeded in thus impressing herself upon great numbers of people who have passed through the public schools the past half century. That is no mean contribution for one individual to make to the life of a town.

To have received so many expressions of appreciation for her service from so many of her former students, co-workers, and friends, must be a source of satisfaction to her in her retirement. It is certainly a source of pride for those who work in the schools to know of the esteem in which she is held.

Josephine Connor, who had taught one year in the High School English Department, resigned in June to accept a position in the Newburyport High School.

John M. Heiden, director of physical education at the High School, resigned to accept a position at Kent's Hill School in Maine.

Rosa Lee Hajinlian, teacher of commercial subjects in the High School, resigned in December, 1944, to accept a position in the Bridgewater, Massachusetts, High School.

Sophie G. Pszeny, teacher in the junior high school, resigned in June to make her home in Salem.

Frances (Ross) Norcross, teacher of Grade II at the Winthrop School, resigned in November to be married. She was retained in her position for the remainder of the year as a war-time substitute.

Helen Fitzgerald Burgess, teacher of domestic arts at the High School, resigned in December to be married. She was retained for the remainder of the year as a war-time substitute.

NEW ASSIGNMENTS

Lena J. Atherley, who had been a teacher in the Ipswich Public Schools for twenty-three years, was appointed in September as principal of the Winthrop School.

Blanche L. Oxner, who had taught Grade VII at the Winthrop School, was assigned in September to Grade VII at the Shatswell School.

Lucy A. Hill, who had taught Grade VIII at the Manning School, was assigned in September to Grade VIII at the High School.

Rosamond Reilly, teacher of English in the Junior High School, was assigned in September to the English Department at the High School.

NEW APPOINTMENTS

Thelma Damon, native of Ipswich and graduate of Salem Normal School, who had been a teacher for 23 years at Revere, Massachusetts, was engaged and assigned in September to Grade VIII at the High School.

Margaret I. Chisholm, who had been a teacher in the Danvers public schools, was engaged as war-time substitute and assigned to Grade VII at the Burley School.

Corinne H. Laffie, who had taught at the Moodus, Connecticut, High School and at Hamilton High School before her marriage, was engaged as a substitute and assigned to the Commercial Department at the High School.

Since 1940 there have been thirty replacements of teachers, an average yearly turn-over of 13% of the staff. Though considerably in excess of the pre-war average, that percentage of change, were it spread evenly over the whole school program, would not be alarming. However, the focal points of the majority of these changes have been five areas of the school program; high school science, the shop, the commercial department, boys' physical education, and one primary grade. Though competent replacements have been found, after some trial and error, the effectiveness of the work in these departments has undoubtedly suffered from lack of continuity. Certainly had there been as many changes in other areas as in these, we should be in a sorry plight today. That there have not been, is partly luck, and partly, I suspect, the reaction of the teachers who have been in the schools for sometime to the operation of the salary schedule supplemented by the war-time salary bonus.

SALARY SCHEDULE

In 1940 the School Department adopted a salary schedule which fixes maxima and minima and defines the terms under which increments should be awarded. Except for adjustments in maxima for men in certain specialized positions the structure of the schedule has not been broken. Thus, though maxima have not been increased, the combined average salary of teachers and principals has increased according to plan from \$1338 in 1940 to \$1543 in 1945.

This commitment in salaries for 1945 is very nearly what was planned in 1940. Had the war not affected our economy, it would doubtless be reasonably acceptable with some relatively minor revisions.

THE WAR "BONUS"

The war, however, has brought with it inflation, controlled though it may be called. The extent of this inflation is debatable. A Federal Cost of Living Survey points to a 26% decrease in the value of the dollar. The American Federation of Labor challenges certain statistical assumptions in the Government Survey and provided evidence of a reduction greater than 40%. The true reduction in the value of most people's dollars is probably represented by a percentage figure between these two extremes.

To cover this increase in cost of living, employees of the School Department, together with employees of certain other town departments, have been paid a war-time bonus, so-called, of \$200 a year. This represents an increase in the combined yearly average compensation of teachers and principals of 13.3% over that considered adequate before the war.

NEED FOR SALARY ADJUSTMENTS

Thus during the past year two salary factors have been simultaneously at work. The operation of the salary schedule has tended to minimize the unfair differences between salaries of teachers of equal preparation and experience in the organization; the salary "bonus" has helped to adjust the schedule to the increases in living costs. Because the "bonus," so-called, is quite inadequate, our competitive position with relation to other towns in our population group is weak. This is indicated in the Tabulation of School Returns of the State Department of Education for the year ending June 30, 1944, in which Ipswich ranks only 68th today among the 85 towns of its population group in average salaries paid to teachers, principals, and supervisors. We have, therefore, lost teachers to communities, no more able to pay than Ipswich. We shall doubtless continue to do so.

To improve this position and insure the schools' being able to engage trained teachers who will remain in the schools a reasonable period after their apprenticeship, consideration of an adjustment upward in compensation — call it "bonus," salary, or what you will — is imperative.

REDUCTIONS IN STAFF, 1939-1940

Salary adjustments for teachers and janitors (increased costs of coal, supplies, maintenance services aside) account in large measure for the increases in the school budget. Fortunately, however, a declining school enrollment has provided some opportunity to adjust downward the number of the employed personnel and the size of the school plant. Though the location of the buildings which we have inherited, and the organization of classes in each of the schools according to age and mental maturity of the pupils, eliminates the pos-

sibility of dividing pupils among teachers on a purely statistical basis, adjustments have been made when they could be without injury to the school program. The cumulative total of reductions since 1939 are as follows:

	Jan. 1, 1939	Jan. 1, 1945
Pupils	1240	930
Full-time Teachers	46	39
Janitors	6.4	5
Clerks	1.6	1
	<hr/>	<hr/>
Total	60	51

On the other hand, all the adjustments resulting from declining enrollment have not been toward retrenchment. For example, full-time instructors in physical education for both boys and girls have been added to the High School staff. The proportion of pupils to teachers has been reduced from 27 to 1 in 1939, to 24 to 1 in 1945. A new Lunch Room has been established in one of the elementary schools. Larger opportunities have been made available to pupils in music and the fine and practical arts. The field of activity of the school nurse has been enlarged. And not overmuch skimping has been practiced in the providing of books and instructional tools.

CONSOLIDATION OF SCHOOL PLANT

Attention has also been given to the problem of making the most efficient use of the school plant. An important step in this direction was taken two years ago when the Payne School buildings were closed and a primary department opened at the Winthrop School. The closing of the Manning building last summer was even more significant. Since this action resulted from more than temporary considerations of mere expediency, it deserves to be recorded here in some detail.

THE MANNING BUILDING

The Manning building, which encloses a floor area of nearly 20,000 square feet, is the oldest and most dilapidated of our school buildings and the least efficient to operate as a school. Its ceilings are inordinately high, its heating system and plumbing, inefficient and irregular. It is costly to maintain in that the cubic space which it contains is vastly out of proportion to the number of school services it can accommodate. Had there been accommodation elsewhere in the schools to take care of the pupils in the intermediate grades, it should have been abandoned when the Ipswich High School was occupied in 1937.

That being impossible the Manning building has since that time been used to house a portion of the Junior High School. The remainder of the pupils in the Junior High School grades were housed in a part of the Winthrop School across the yard. In the Manning building also were located the central school offices, the school health clinic, the office of the principal of the Manning and Winthrop Schools, and an assembly room used by the pupils of both the Manning and Winthrop Schools.

PLACEMENT OF INTERMEDIATE GRADE PUPILS

Some consideration had been given in the past to the possibility of distributing the pupils of the upper elementary grade in other of our school buildings. However, to send them to an elementary school would be a retrograde step. To absorb them into the High School, thus effecting a five year high school program, though not traditional practice, would be consistent with common sense and with educational theory. The bulk of the pupils entering Grade VIII have but recently entered the so-called teen ages. Through the physical processes of adolescence they are growing rapidly in size, in strength, and in purpose. Restless and craving

adventure, they know themselves to be different kinds of persons from the children in the elementary schools, whom they have previously accepted as their associates. Their place obviously is in an organization like the high school, where the program is designed to appeal, not to children, but to adolescents and youths. Though the formal studies there would not be far different from those offered in the elementary school, their opportunities would be greater for participation in activities with people of their own age group, and their course would be enriched by their having immediate access to facilities and personnel associated with specialized activities, now concentrated in the High School.

DECLINE IN HIGH SCHOOL ENROLLMENT

This theorizing could not be put into practice in the past, however, because of a unique situation with reference to enrollment at the High School. Despite a progressive reduction from year to year in total school enrollment, the High School enrollment either increased or continued relatively static. Only during the past three years has the High School population declined appreciably.

The most obvious reasons for this recent decline is the increased employment opportunities for youth in industry and in the armed services. Though the effects of these influences are not inconsiderable, they are but temporary, and they serve somewhat to obscure the fact that even though they had not been operative, there would still have been today an enrollment in the High School far under that which obtained in 1940. For the high schools are only now being affected, even as the elementary schools before them, by the reduction in birth rate during the years 1930 to the present. A study of birth rates in relation to school enrollment compels the conclusion that the number of pupils in the grades commonly referred to as the high

school will not exceed 300 during the period that we can reasonably foresee in the future. Since the capacity of the High School is something in excess of 400 pupils, it became possible this year for the School Committee to add a grade to the High School program without incurring the danger of their having to find new accommodations for this grade in the immediate future.

PLANS FOR REORGANIZATION

In the light of these considerations, the School Committee voted, June 2, 1944, to carry out the following recommendations:

(1) That the building known as the Manning School be not used for classes during the ensuing school year.

(2) That the pupils in Grade VIII, who would have been in attendance at the Manning School, be assigned teachers and rooms at the High School, their program to be integrated in so far as possible with that of Grade IX.

(3) That Grade VII classes be added to the program of each of the three elementary schools (Burley, Winthrop, and Shatswell). That the pupils who would normally be sent from these schools to Grade VII at the Winthrop-Manning School be retained in their schools to attend Grade VII.

(4) That the office of the Superintendent be moved to the High School building.

(5) That an office for the principal of the Winthrop School, now in the Manning building, be removed to the Winthrop building.

(6) That the public school health clinic be constructed in an unused classroom in the Winthrop School.

(7) That provisions for the school supply store room be made at the High School.

The following tabulation shows, as a result of these changes, our pupils are now distributed in the four schools now in use:

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1944

Grade	Winthrop	Shatswell	Burley	High
I	30	28	27	
II	21	20	27	
III	29	29	26	
IV	26	25	25	
V	21	30	26	
VI	26	28	29	
VII	26	29	24	
VIII				87
IX				92
X				86
XI				67
XII				45
P.G.				1
Total	179	189	184	378

BUILDING ALTERATIONS

To effect these changes a number of important projects involving outlay became necessary. For the Superintendent's Office, a small conference room at the right of the front entrance of the High School was appropriated, together with a contiguous room formerly designated the Women Teachers' Room. Through the wall separating the two rooms a door was cut to make a complete apartment.

Space for a new women teachers' room was walled off from one of the classrooms. The classroom was thereby re-

duced in size from a room 32' x 24' to one 24' x 24'. The new apartment was decorated and provided with adequate electric outlets and a lavatory. The entrance to this room is on the east side of the front hall.

For the new health center a classroom in the Winthrop School was appropriated. From it stationary desks were removed and a room within the main room was walled off as a lavatory. In this, plumbing and electrical outlets were installed. In the main room the dental chair was set up with the proper plumbing and electrical connections.

MAINTENANCE PROJECTS

Besides these projects resulting from the decision to close the Manning building, the Committee has transferred certain lighting fixtures and other electrical equipment from the Manning to the Winthrop School; one of the boilers at the Winthrop School was retubed; and shaker grates, in place of the old stationary grates, were installed in the retubed boiler.

Other maintenance changes have been confined to those recurrent electrical, plumbing, glazing, and carpentry repairs essential to keeping the building in use.

ACTIVITIES OF THE SCHOOL BOARD

The following actions of the School Board during the year taken at random from the official record of the eighteen meetings are listed here for the public record:

1. Acceptance was made of the Abby L. Newman Scholarship Fund until the time of the Annual Town Meeting, when the town may vote to accept the bequest.

2. A meeting with the Clergymen of the town was held to discuss the possibilities of the continuance of the program of releasing children to attend their churches once a week for religious instruction. The Committee voted to permit grades VIII and IX to be released for this purpose.

3. The Payne School properties at Lord's Square were abandoned for school purposes, and the jurisdiction of the properties was returned to the Selectmen.

4. A survey by C. A. Waterman & Son, engineers, was ordered made of the Winthrop School heating plant.

5. The minimum age for admission into Grade I was reduced from six before January 1 of the year following the child's entrance into school to six before April 1 of the year following his entrance. This action is in the nature of a stop-gap. Whenever a pre-school kindergarten program materializes in the Ipswich schools, the age for admission into Grade I will be raised.

6. The insurance schedule, adopted in 1940, was re-studied. A 20% increase in coverage was placed upon all buildings to cover appreciation in building values during the past four years.

7. A contract was made with the Massachusetts Audubon Society for a nature lore course in the elementary schools to be given by trained workers from the Society.

8. A study of school enrollments was made resulting in the closing of the Manning School building.

9. Arrangements were made with contractors for alterations occasioned by the above action.

10. Money was voted for alterations in building and for the purchase of equipment for a lunch room at the Winthrop School.

11. A Federal subsidy providing milk at the schools at \$.02 a jar was accepted.

12. The Americanization Class program was continued.

13. Four new teachers were investigated and elected and four other teachers already in the school system were assigned to new duties.

14. As ground work for discussion of possible post-war projects, a report on school buildings was ordered in which special attention should be given to such matters:

(a) Inadequacies of lighting, health and sanitation.

(b) The need for the acquisition and development of larger and more useful playground areas around the schools.

(c) The adaptability of the buildings to kindergarten and other pre-school programs.

(d) The adaptability of the buildings as centers for programs of adult education, with particular reference to the needs of returning veterans.

15. A study was ordered of the problems involved in the development and supervision of an adequate summer recreational program for the children of the community.

PUPIL PARTICIPATION IN WAR SERVICES

The following listing of typical activities carried on within the schools during the past year is indicative of the spirit in which the pupils are participating in the war effort:

1. \$25,185.60 in war stamps and bonds have been sold to pupils through the schools during the year. Ipswich ranks 34th among the 225 towns in Massachusetts in per capita purchases since September.

2. More than one hundred and twenty thousand pounds of salvaged paper have been collected by the school children.

3. Seventy-five bags of milk weed pods for use in making life preservers have been collected and prepared for shipping.

4. Plans have been evolved between the schools and representatives of Sylvania Electric Company to help make available student labor for part-time war jobs.

5. The Junior Red Cross, conducted in all the schools, has supplied hundreds of useful articles to hospitalized soldiers.

6. The schools have participated in the Red Cross, Infantile Paralysis, and Tuberculosis Stamp drives.

7. The commercial department of the High School has mimeographed over 7,000 letters for various War Drives. A large number of these have been addressed by students in the typing classes.

8. The home making classes in the High School have carried on a project of canning fruits and vegetables brought in by pupils from their home gardens.

PROGRAM DEVELOPMENT AND CHILD WELFARE

The following is a listing of some of the activities of the schools during the year, relating to educational programs and child welfare.

1. Fifteen teachers meetings have been held to discuss and to act upon problems of instruction and organization. Emphasis has been placed upon the integration of social studies, science, and reading in the elementary school program.

2. Members of the school staff have represented the schools in their field of educational endeavor at forty-three

different professional meetings convened outside of Ipswich from conferences of the teachers of the County to the National Assembly of School Administrators held in New York City.

3. Music appreciation, which became a part of the curriculum of the High School last year has been added to the program of the upper grades in the elementary schools, supplementing the instruction in choral music which has been traditionally given. For this purpose a library of some one hundred recordings have been collected. This library will be supplemented with other purchases in the future.

4. A program of physical education and health instruction and a science program, built around the facilities available at the High School, have been developed for Grade VIII.

5. In order to keep administrators and teachers more intimately and reliably acquainted with the continuing educational development of each individual pupil and in order that instruction and guidance may be better adapted to the changing interests, needs, and abilities of our high school students, the tests of educational development, evolved by the Chicago Research Associates, have been administered to Grades IX and XII of the High School. These tests have been machine-scored and the profile cards for each student returned to the school. These cards have become a part of the permanent office record. Copies are also in the hands of each student's counsellor. The forms for these tests are based on a sampling of over 50,000 high school students in 290 schools.

The results obtained among the seniors in our High School are as follows: in four areas, **Social Studies background, Natural Science background, Correctness in Writing, and Reading in the Natural Sciences**, our median results are

higher than those of 50% of the schools tested. In three areas: **Quantitative Thinking** (mathematics), **Reading in the Social Studies**, and **Uses of sources of Information**, our medians were higher than those of 65% of the schools tested. In two areas: **Literature** (reading) and **General Vocabulary**, our median results were better than those of 87% of the schools tested.

Of course, any generalizations with reference to the school based upon such statistical generalizations are of doubtful value. The tests are useful only in so far as they can lay bare to the classroom teacher undiscovered capabilities or latent liabilities in the individual pupil's educational development, that the pupil may be aided to exploit the one and correct the other.

6. The information derived from these tests will be supplemented by a testing program in March, devised and administered by Boston University, Special Testing Service, to explore the vocational aptitudes and interest of our high school students of the XI and XII grades. The information derived from these tests is designed to supply, with reference to each student, information necessary to personal and vocational guidance in his post high school career.

7. The New Stanford Achievement tests have been given in the elementary schools.

8. The equipment and materials necessary for giving the Massachusetts Vision Tests, which are more satisfactory than the old Snellen cards, have been purchased and are being used by the School Nurse for screening of vision defects.

9. Under the direction of the School Nurse, all children from Grade VI through the High School have been tested

with the audiometer machines loaned by the State Department. Parents of children with serious hearing loss have been notified and will be followed up by the School Nurse.

10. A program is planned to test all children in Grades VIII through XII, whose parents consent, with the Vollmer patch testing for tuberculosis and to provide free chest X-rays for those who react positively to the test.

11. A camera club meeting in the evening for students in the eighth grade through the High School has been established as an adjunct to the Science Department.

12. After a year of study of objectives by a committee of students and faculty, a student council was established in the High School.

13. A boys' choir became again one of the musical organizations of the High School after a lapse of two years.

14. Sixteen seniors from the graduating class at the High School entered colleges and schools of higher learning. All except two of these were girls, most of the boys having been subject to prior call by the armed services.

15. To provide opportunities for children to receive warm lunches at noon, a lunch room, under the direction of Principal Atherley, was equipped and opened at the Winthrop School. Aided by a Federal subsidy, the lunch room is now feeding eighty children a day with a complete lunch, including milk, at a cost to the pupil of \$.15 a meal.

16. The boys in the High School Shop classes have constructed the lunch room furniture.

PUBLIC RELATIONS

To acquaint the public with school personnel and to bring it into closer contact with the schools, the following are some of the activities which the schools have sponsored:

1. Four Sunday afternoon Concerts have been given demonstrating the work in the musical organizations and classes in the High School. These concerts have become a very pleasant custom in Ipswich, each being attended by upwards of five hundred parents and friends of the public schools.

2. A Sunday Concert by choral groups in the elementary schools has been planned to be given at the High School.

3. An exhibit has been held showing largely the work carried on in the girls' physical education classes, Grade VIII - Grade XII.

4. Fifteen inter-school athletic contests have been played by boys' teams at the school.

5. Exhibits have been given of the work accomplished in the fine and applied arts.

(a) The theme of the practical arts exhibit was the application of authentic colonial design and craftsmanship to the decoration of a home.

(b) The exhibit of home making classes consisted in a demonstration of the accomplishment in dressmaking, tailoring, and the culinary arts.

(c) The fine arts exhibit consisted in a showing of the work executed in various mediums (crayon, water color, oil, block printing, and book making) in classes throughout the schools.

6. At these exhibits members of the Rotary Club and the Directors of the Chamber of Commerce were entertained

and instructed with reference to the objectives which the schools were striving to attain in these fields.

7. Besides these special programs, each school has held several visiting days during which special programs were offered to acquaint parents with the teachers and apprise them of the work of the schools.

8. A pre-school round-up was conducted by the nurse and school doctor.

9. The Teachers Club has sponsored four public meetings, the largest of which was the reception to Miss Sullivan, attended by more than seven hundred people.

10. The Rudkin Book Review Series has also been continued.

CONCLUSION

Many of the things in this haphazard listing, which could be prolonged interminably, would seem to be unrelated to the routines traditionally associated with schools, and some would appear to result in overmuch diffusion of effort. They indicate, however, something of the scope of the responsibilities that have come under the jurisdiction of the public schools. And most of them have been carefully considered in relation to their contribution to the attainment of the objectives of public school, some of which have been discussed in previous reports.

Against cohesion of effort toward the attainment of these ends, there have, of course, been many distracting influences. New teachers have had to be absorbed into the organization, while many teachers, who have been in Ipswich for some time, have been assigned duties in new situations to which they are unaccustomed. All teachers and school

custodians alike have assumed tedious responsibilities occasioned by our participation in the war effort; and many, who are responsible for educational activities beyond the routines of the classroom, have taken upon themselves a burden of detail and clerical work, foreign to the operation of schools a few years ago.

In addition to these things, war tension has been more evident among people of school age than among other groups. Particularly is this true with reference to youths and adolescents, many of whom are extending themselves in work and in play to the limit of their nervous systems to recuperate. Bombarded by conflicting stimuli from radio, press, and pictures and harrassed by undeclared anxieties, these young people need, above all other things these strenuous days, guidance in their personal problems and help in formulating values by which to live. To satisfy this need, teachers in common with others who deal with youth, have been obligated, more than ever before, to act with wisdom, with friendliness and tact, and with courage to exercise firmness where duty seems to demand it.

Adjustment to these changes and new obligations have been made, successfully, as it seems to me, with a minimum of friction and with cheerful subordination of self interest to the good of the whole school program. Not a little of this effect is attributable to you, the School Board, who, officially for your fellow townsmen, have given many expressions of confidence in the possibilities of the Public Schools. Your attitude has inspired in those of us who work in the schools professionally, a humility born of the desire to see that confidence justified.

Respectfully submitted,

HARRY S. MERSON,

Superintendent of Schools

COMPARATIVE STATEMENT OF SCHOOL DEPARTMENT EXPENDITURE

Years 1940-1944 Inclusive

	1940	1941	1942	1943	1944
General Expense	\$ 5,209.53	\$ 5,318.87	\$ 5,618.01	\$ 5,332.69	\$ 5,560.34
Teachers' Salaries	65,752.50	65,097.62	65,726.89	65,778.37	66,205.46
Americanization					
Classes	422.20	377.00	267.00	347.00	288.00
Textbooks and					
Supplies	4,988.21	4,902.34	5,158.49	4,075.01	3,305.79
Tuition	328.83	645.60	590.60	275.00	348.60
Transportation	6,812.77	6,842.27	7,136.76	7,623.62	8,192.29
Janitor Service	6,790.20	6,807.60	7,538.34	8,033.80	7,830.78
Fuel, Water, Gas,					
Light	5,803.32	5,233.52	6,602.55	6,154.45	5,115.99
Maintenance and					
Repairs	5,143.02	3,662.37	3,300.61	4,814.72	3,449.41
Outlay	1,040.23	876.98	26.40		2,627.07
Support of Truants	83.14	104.00	64.29	51.71	
Diplomas and					
Graduation	106.29	117.01	143.93	155.58	212.10
Insurance	622.81	959.24	1,879.63	1,367.02	1,421.43
Health	1,569.96	1,864.06	1,708.36	1,786.63	1,865.14
Total Exp'ditures	\$104,673.04	\$102,608.48	\$104,761.86	\$105,795.60	\$106,422.40
*Transfer from Reserve Fund			1,000.00		
*Unexpended Balance			314.12		
			\$106,075.98		
Salary Bonus Appropriation				7,946.30	10,423.20
				\$113,741.90	
Special War Service					
Retirement Fund					177.25
					\$117,022.85

*Applicable to payment of stoker for High School.

RECEIPTS

	1940	1941	1942	1943	1944
Mass. Inc. Tax	\$ 9,550.00	\$ 9,550.00	\$ 9,300.00	\$ 8,989.60	\$ 8,490.00
Tuition—Rowley	4,369.00	3,893.00	3,306.50	2,720.00	2,735.50
Mass. Voca. Edu.	279.63	220.50	322.60	109.00	168.25
Feoffees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Manning	200.00				
Manual Training	7.63				287.08
Burley Insurance	111.90				
Refund		22.69	53.49	119.71	2.00
Mass. Amer. Classes	162.00	189.00	138.00	111.00	154.50
Tuition—State Wards	141.86	69.20			
Transfer of Unexp.					
Bal. 1942				1,314.12	
Total Receipts	\$16,822.02	\$15,944.39	\$15,120.59	\$15,363.43	\$13,837.33
Unexpended Balance	26.96	24.21		418.95	
	\$16,848.98	\$15,968.60			
Net Cost	\$87,851.02	\$86,664.09	\$90,955.39	\$98,378.47	\$103,185.52
Number of Pupils					
Enrolled	1,200	1,153	1,058	972	930
Net Cost Per Pupil					
Enrolled	73.21	75.17	85.96	101.21	110.95

SOURCES OF REVENUE FOR OPERATING SCHOOLS**1944**

Voted (Annual Town Meeting, 1944)

Regular School Department Appropriation	\$104,442.15
Special Salary Bonus Appropriation	10,600.00
Special War Service Retirement Fund	177.25
Received from Feoffees	2,000.00
Refund	2.00
Total	\$117,221.40
Less Expenditures	117,022.85
Balance—Transferred to Revenue (town)	\$198.55

MEMBERSHIP BY AGE AND GRADE

BOYS

GRADE	AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	21	22	5	1	1													50
II		4	31	4	1													40
III			4	25	6	10	1											46
IV				4	26	5	1		1									37
V					5	19	5	4	2									35
VI					1	5	14	6	5	5	1							37
VII							7	20	8	4	1	1						41
VIII								6	19	13	5	3						46
IX									3	26	15	8	1					53
X										7	11	5	3					26
XI											4	11	3					18
XII												11	10	1				22
P.G.																		
TOTAL	21	26	40	34	40	39	28	36	38	55	37	39	17	1				451

MEMBERSHIP BY AGE AND GRADE

GIRLS

GRADE	AGE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	TOTAL
I	17	15	3															35
II		1	22	3	2													28
III			7	27	4													38
IV				10	22	3	2	1		1								39
V					9	25	6	1	1									42
VI						10	28	5		2	1							46
VII							8	24	3	2		1						38
VIII							1	6	22	6	5	1						41
IX									11	19	8	1						39
X										1	13	32	11	3				60
XI												11	26	9	2	1		49
XII												1	5	13	3		1	23
P.G.													1					1
TOTAL	17	16	32	40	37	38	45	37	38	43	58	46	25	5	1	1		479

TOTAL MEMBERSHIP — 930

As of October 1, 1944

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the first Friday of each month at the Office of the Superintendent — Ipswich High School at 8:00 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of March following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

SCHOOL CALENDAR**1944 - 1945**

1944—

September 5—(Tuesday, 9:00 a.m.) Teachers meeting.

September 5—(Tuesday, 10:30 a.m.) Teachers report to classrooms.

September 6—(Wednesday) Schools open.

September 29—Monthly report due.

October 12—(Thursday) Holiday, observance of Columbus Day.

October 31—Monthly report due.

November 10—First quarter ends (47 days). High School examinations November 9 and November 10.

November 15—(Wednesday noon) Report cards issued, all schools.

November 29—Monthly report due.

November 30 and December 1—Schools closed, Thanksgiving recess.

December 22—Monthly report due.

December 22—Schools close at noon for Christmas vacation.

1945—

January 2—Schools open.

January 26—Second quarter ends (47 days).

January 31—Monthly report due.

February 16—Schools close for one week.

February 26—Schools open.

February 28—Monthly report due.

March 29—Monthly report due.

March 30—Good Friday — All schools closed.

April 6—Third quarter ends (44 days). Examinations,
High School, April 5 and April 6.

April 11—Report cards issued at noon.

April 13—Schools close for one week.

April 23—Schools open.

April 30—Monthly report due.

May 30—(Wednesday) Holiday, observance of Memorial
Day.

May 31—Monthly report due.

Schools to close June 15, 1945, or later if by that time
they have not been in session for 180 days.

HOLIDAYS

Columbus Day, October 12.

Essex County Teachers' Association Conference (date to
be set).

Armistice Day, November 11.

Thanksgiving, November 23 and 24 (or in accordance
with proclamation).

New Year's Day, January 1.

Washington's Birthday, February 22.

Good Friday, March 30.

Memorial Day, May 30.

WORKING CERTIFICATES ISSUED TO MINORS**1941**

	Age 14-16	16-18	18-21	Total
Boys	16	42	68	126
Girls	16	36	66	118
	<hr/>	<hr/>	<hr/>	<hr/>
Total	32	78	134	244

1942

Boys	17	84	72	163
Girls	12	69	144	225
	<hr/>	<hr/>	<hr/>	<hr/>
Total	29	153	216	388

1943

Boys	36	56	39	131
Girls	19	113	61	193
	<hr/>	<hr/>	<hr/>	<hr/>
Total	55	169	100	324

1944

Boys	42	82	19	143
Girls	40	66	33	139
	<hr/>	<hr/>	<hr/>	<hr/>
Total	82	148	52	282

GRADUATES, 1944

IPSWICH HIGH SCHOOL

College Course

Dorothy Olive Arsenault
 *Gretarose Beaton
 Peter Bedrosian
 Gretchen Berrett
 Margaret Francina Brown
 *June Caprice Bousley
 *Joanne Fuller
 Helen Marie Gallant
 William Woodbridge Jahnke
 John George Markos

Clare Yvonne Morin
 John Arthur Pechilis
 Anna Frances Shcehan
 Georgia Speliotis
 *Cleopatra Vlahos
 Elizabeth Chandler Wade
 Constance Althea Wilder
 John Loring Woodbury
 Peter Paul Zervas

Commercial Course

Constance Costopoulos
 *Genevieve Caroline Dudek
 Helen Anna Laterowicz
 Virginia Frances MacLeod
 Helen Pappalimperis

Helen Ella Parsons
 Alfreda Ann Prisby
 Eleanor Mae Stone
 Christine Tgavalekos

General Course

Mary Carole Andrewskiewicz
 Alfred LaRoy Babcock
 Marie Exina Bailey
 Charles Henry Bayley, Jr.
 Anne Lauriat Blake
 Sophie Theresa Ann Budzianowski
 Donald Lindbergh Bugden
 William John Burns
 Richard Burnham Chapman
 Bessie Antonia Chionopulos
 Burton Eugene Cloyd
 Arthur Charles Costopoulos
 Robert Harold Cronin
 Helectra Dabos
 Henry Robert Denning
 Dorothy Elizabeth Dolan
 John Ralph Dragoni
 Alice Priscilla Ewing
 *Nellie Theresa Frydryck
 Lena Marie Gallant
 George Geanakakis

Robert Tilton Graffum
 Malcolm Gross, Jr.
 Katherine D. Haritos
 Albert William Haley, Jr.
 George Russell Hovey, Jr.
 George Albert Hulbert
 Robert Henry Leet
 Thelma Laura Marcaurelle
 Euripedes John Markos
 Wilbur Fred Michon
 Helene Alden Morgan
 Menelaus Paul Nakis
 Louise Constantine Pappamihel
 Stanley Joseph Pickul
 Fred Joseph Rodzen
 Edgar James Smith, Jr.
 Arthur Vlahos
 Carl Gustaf Wenblad
 Dorothy Alice Wilkins
 Lavinia Robishaw Kennedy 1929

*Honor Group

GRADUATES, 1944**IPSWICH JUNIOR HIGH SCHOOL**

Elaine Stella Adams
Adam John Andrewskiewicz
Parker Edward Atkinson
Evelyn Josephine Benjamin
Richard Henry Benoit
Sophie Margaret Bezinski
Margaret Catherine Blaquiere
James Everett Bodwell
Donald Edward Bowen
Mary Ellen Boylan
Roger Brockelbank
Barbara Mary Budzianowski
Priscilla Ann Burns
Stella Buturla
Henry Joseph Chouinard
Harold Gardner Comeau
Francis Elmer Cook
Catherine Marie Cookson
John Francis Comeau
Mary Virginia Cunningham
Edward Charles Szymeczko
Barbara Arlene Day
Richard Kenneth Dorr
Charles Peter Dort
Viola Mae Dukeshire
Michael George Eliopoulos
Alfreda Mary Caroline Gurczak
Janice Elizabeth Homans
Robert Francis Horsman
Amos Towle Leavitt
Virginia Melvina Lezon
Donald Patoel Lippoldt
Philip Charles Lombard

Janice Lorraine Mackenzie
Louise Mildred Mallard
Daniel Markos
Louis George Markos
Barbara Anne Nash
Stella Rose Owsiak
Charles John Pappas
Paul John Pappas
Constance Pappalimberis
Nick Pappalimberis
Dorothy Pappamihel
Audrey Carol Perkins
Florence Mary Ann Pietrowicz
Milton Frederick Poirier
Tom Mitchell Rice
Marilyn Dorothy Riel
Howard Merton Rodger
Audrey Frances Rose
Sophie Leona Rygielski
Panorea Saltis
Betty Ann Sheppard
Maxine Fay Smith
Alberta Stella Smorczewski
Mary Stella Soffron
Sophie Eva Speliotes
George Speris
Davis Paul Super
Ann Meader Swain
John Francis Sweeney
Charles Louis Vasilopoulos
Winthrop Burnham Wade
Robie Lester Wile
Walter Emerson Wile

James Ashley Woodsom

**LIST OF TEACHERS IN IPSWICH
PUBLIC SCHOOLS**

Harry S. Merson, Superintendent

High

Ralph C. Whipple, Principal

E. Margaret Allen	Elizabeth P. Glover
Richard F. Blake	Lucy A. Hill
Helen J. Blodgett	Corinne H. Laffe
Helen F. Burgess	Ruth A. Lord
Robert D. Burgess	Victoria A. Machaj
Frances D. Cogswell	Hazel E. Manzer
Thelma Damon	Rosamond Reilly
Natale J. Federico	Marion F. Whitney

Winthrop

Lena J. Atherley, Principal

Grace A. Bowlen	Jennie A. Johnson
Alice C. Ciolek	Blanche E. J. Leighton
Violet L. Hawkins	Frances R. Norcross

Antoinette Pepe

Burley

Nellie T. Smith, Principal

Ruth M. Brown	Ruth Gilday
Margaret I. Chisholm	Nellie S. Johnston
Anne E. Friend	Margaret P. Howard

Elizabeth C. Weare

Shatswell

Augusta A. Grenache, Principal

Ethel M. Archer

Ursula M. Lombard

Mary Bond

Blanche L. Oxner

Ruth F. Joyce

Norma Paige

Hilda J. Schofield

Zelda M. Hayes, Art Supervisor

Arthur H. Tozer, Music Supervisor

Dr. Frank L. Collins, School Physician

Muriel R. Meyer, School Nurse

Janitors

Albert Waite, High School

Mary Scott, High School

J. Francis Perkins, Winthrop School

Arthur Grant, Burley School

Charles J. Kemp, Shatswell School



Teachers Serving in Our Country's Armed Forces

Bertram Bennett

Robert D. Conary

Helen Brown

Margaret Phelan

Frederick Pickard



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Water and Light Report

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School Report

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